
STATUTORY INSTRUMENTS

2009 No. 2270

The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009

PART 2

COUNCIL TAX: ALTERATIONS RELATING TO LISTS

Restrictions on alteration of valuation bands

3.—(1) No alteration shall be made of a valuation band shown in a list as applicable to any dwelling unless—

- (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and a relevant transaction has been subsequently carried out in relation to the whole or any part of it; or
 - (ii) subject to paragraph (2), there has been a material reduction in the value of the dwelling; or
 - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part 3 of the 1988 Act; or
 - (iv) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or
- (b) the LO is satisfied that—
 - (i) a different valuation band should have been determined by the LO as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by the LO as so applicable; or
- (c) an order of the VTE, a valuation tribunal or the High Court requires the alteration to be made.

(2) In determining whether the valuation band shown in a list as applicable to any dwelling may be altered on the ground specified in paragraph (1)(a)(i), where—

- (a) the circumstances which caused the increase referred to in that provision arose before an alteration made to correct an inaccuracy in the list had effect in relation to the dwelling in accordance with paragraph (6), (7) or (8) of regulation 11 (“the previous alteration”); and
- (b) the previous alteration has had effect before a relevant transaction has been carried out,

the previous alteration shall be deemed to have had effect before the circumstances which caused the material increase arose.

(3) Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if the works of demolition are part

of, or connected with, a building, engineering or other operation carried out, in progress or proposed to be carried out in relation to the dwelling.

(4) The reference in paragraph (3) to an operation does not include the repair of any damage caused to the dwelling in the course of demolition.

Circumstances and periods in which proposals may be made

4.—(1) Subject to the following paragraphs of this regulation, where a billing authority or an interested person is of the opinion that a list is inaccurate because—

- (a) it shows as a dwelling property which ought not to be shown (including property shown as one dwelling which, by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(1), falls to be shown as a number of dwellings, but excluding property in respect of which a determination of the LO under article 4 of that Order is for the time being effective for the purposes of Part 1 of the 1992 Act); or
- (b) it fails to show a dwelling which ought to be shown; or
- (c) the LO has determined as applicable to the dwelling a valuation band other than that which should have been determined as so applicable; or
- (d) since the valuation band was first shown in the list as applicable to the dwelling, one (or more) of the events mentioned in regulation 3(1)(a) has occurred; or
- (e) in relation to a matter shown in it, account has not been taken (whether as regards a particular dwelling or a class of dwelling) of a relevant decision of the VTE, a valuation tribunal or the High Court,

that authority or person may make a proposal for the alteration of the list.

(2) No proposal in relation to the matter mentioned in sub-paragraph (e) of paragraph (1) may be made after the expiry of the period of six months beginning on the day on which the decision in question was made.

(3) Subject to paragraph (4) and regulation 7(3)(a), where, in relation to a dwelling shown in a list compiled under section 22 of the 1992 Act on the day on which it is compiled, a billing authority or an interested person is of the opinion that the list is inaccurate because the LO has determined as applicable to the dwelling a valuation band other than that which should have been determined as so applicable, any proposal for the alteration of that list as regards that matter must be made not later than the end of the period of six months beginning on the day on which the list is compiled.

(4) A person who on any day during the period in which a list is in force becomes the taxpayer in respect of a particular dwelling shown in the list may, subject to paragraph (5), make a proposal for the alteration of the list in respect of that dwelling where—

- (a) he has not during that period previously been the taxpayer in respect of that dwelling; or
- (b) the dwelling is first shown in the list after the day on which it was compiled.

(5) No proposal may be made under paragraph (4) where—

- (a) six months has expired since the day on which the person first became the taxpayer;
- (b) a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by the VTE otherwise than as mentioned in regulation 32 of the VTE Procedure Regulations (hearing in a party's absence) or by the High Court;
- (c) the new taxpayer is a company which is a subsidiary of the immediately preceding taxpayer;

(1) [S.I. 1992/549](#). A relevant amending instrument is [S.I. 1997/656](#).

- (d) the immediately preceding taxpayer is a company which is a subsidiary of the new taxpayer;
 - (e) both the new and the immediately preceding taxpayers are companies which are subsidiaries of the same company; or
 - (f) the change of taxpayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.
- (6) Where the LO has altered the list in respect of a dwelling, a billing authority or an interested person may, within six months of the service of the notice of alteration under regulation 12, make a proposal for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made,
 - (b) a further alteration of the list in respect of that dwelling.
- (7) Paragraph (6) does not apply to the extent that the alteration in question—
- (a) consists of—
 - (i) the insertion or alteration of a reference number,
 - (ii) the alteration of an address,
 - (iii) the correction of a clerical error, or
 - (iv) the entry of the day from which an alteration has effect where the day is the completion day determined under Schedule 4A in relation to the dwelling concerned; or
 - (b) reflects a change in the area of the billing authority or a decision of the VTE or the High Court in relation to the dwelling concerned.

Manner of making proposals and information to be included

- 5.—(1) A proposal shall be made by notice in writing served on the LO; and the notice shall—
- (a) state the name and address of the proposer, and the capacity in which the proposer makes the proposal;
 - (b) identify the dwelling to which it relates;
 - (c) identify the respects in which it is proposed the list be altered; and
 - (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (ii) if the proposal is made in the circumstances mentioned in regulation 4(1)(d), a statement of the reasons for the belief that an event mentioned in regulation 3(1)(a) has occurred, and of the date on which the event occurred;
 - (iii) if the proposal is made in the circumstances mentioned in regulation 4(1)(e), a statement identifying the property to which the decision in question relates and the date of that decision and (as the case may be) that the decision was a decision of the VTE or the High Court;
 - (iv) if the proposal is made in the circumstances mentioned in regulation 4(3), a statement of the day on which the proposer became the taxpayer;
 - (v) if the proposal disputes the accuracy of an alteration made by the LO, a statement of the day on which the LO served the relevant notice under regulation 12;
 - (vi) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place.
- (2) A proposal may deal with more than one dwelling—

- (a) in the circumstances mentioned in regulation 4(1)(a); or
- (b) where the proposer makes the proposal in the same capacity as respects each dwelling, and each of the dwellings is within the same building as each other dwelling or, where any of them is not within a building, it is within the same curtilage as the other or others.

Acknowledgement of proposals

6.—(1) Subject to paragraph (2), within the period of 28 days beginning on the day on which the LO receives a proposal, the LO shall by notice in writing served on the proposer acknowledge its receipt.

(2) Paragraph (1) does not apply where the LO serves a notice under regulation 7 in respect of the proposal.

(3) A notice under paragraph (1) shall specify the date of receipt of the proposal; and shall be accompanied by a statement of the effect of regulations 8 to 12.

Proposals treated as invalid

7.—(1) Where the LO is of the opinion that a proposal has not been validly made, the LO may, within four weeks of its service, serve notice (an “invalidity notice”) on the proposer that the LO is of that opinion, and stating—

- (a) the LO’s reasons for that opinion, and
- (b) the effect of paragraphs (3) to (6).

(2) The LO may at any time withdraw an invalidity notice by notice in writing served on the proposer; and on such withdrawal any appeal against the invalidity notice shall be treated as having been withdrawn.

(3) Unless an invalidity notice has been withdrawn in accordance with paragraph (2), the person on whom it is served may, within four weeks of its service—

- (a) subject to paragraph (4), make a further proposal in relation to the same dwelling, notwithstanding the previous expiry of any period applicable under regulation 4, or
- (b) appeal against the notice to the VTE.

(4) No proposal may be made under paragraph (3)(a) where the proposal to which the invalidity notice relates was made under paragraph (3)(a) or after the expiry of any period applicable under regulation 4.

(5) Where a proposal is made under paragraph (3)(a), the proposal in respect of which the invalidity notice was served shall be treated as having been withdrawn.

(6) An appeal against an invalidity notice shall be made by the proposer serving on the VTE a copy of the invalidity notice together with a written statement of the following matters to the extent that they are not included in the invalidity notice—

- (a) the address of the dwelling to which the proposal relates;
- (b) the reasons for the appeal against the invalidity notice; and
- (c) the names and addresses of—
 - (i) the proposer; and
 - (ii) the LO.

(7) Where the LO withdraws an invalidity notice after an appeal against it has been made, the LO shall, as soon as reasonably practicable, inform the VTE of the withdrawal.

(8) Until it is finally decided that the proposal to which an invalidity notice relates was validly made, regulations 8 to 12 shall not apply in relation to the proposal; and where it is finally decided

as so mentioned, those regulations shall have effect as if the proposal had been served on the LO on the date of that final decision.

- (9) For the purposes of paragraph (8), a final decision is made—
- (a) where the invalidity notice is withdrawn, on the day of the withdrawal;
 - (b) in any other case, on the day on which—
 - (i) the VTE having determined the appeal, the period within which an appeal may be made to the High Court under regulation 45 of the VTE Procedure Regulations (notification of further proceedings) expires without such an appeal being made; or
 - (ii) the High Court determines the appeal.

(10) Nothing done under this regulation shall be construed as preventing any party to an appeal under regulation 10 from contending for the purposes of that appeal that the proposal to which the appeal relates was not validly made.

Procedure subsequent to the making of proposals

8.—(1) Within six weeks beginning on the day on which a proposal is served on him, the LO shall serve a copy of the proposal on each of the following (not being the proposer)—

- (a) any person who then appears to him to be the taxpayer as regards any dwelling to which the proposal relates; and
- (b) the billing authority, where that authority has served notice on the LO that it wishes to receive a copy of a class or classes of proposal, and the proposal falls within any such class.

(2) Each copy of a proposal served under paragraph (1)(a) shall be accompanied by a statement of the effect of regulations 9 to 12.

Decision of listing officer

9.—(1) Within the period of four months beginning on the date on which the proposer served the proposal on the LO—

- (a) the LO shall decide whether—
 - (i) the whole of the proposal is well-founded;
 - (ii) only part of the proposal is well-founded; or
 - (iii) the whole of the proposal is not well-founded; and
- (b) in relation to any dwelling to which the proposal relates—
 - (i) where the decision is that referred to in sub-paragraph (a)(i), the LO shall decide to alter the list accordingly;
 - (ii) where the decision is that referred to in sub-paragraph (a)(ii), the LO may reach an agreement with the proposer on an alteration of the list, which is in accordance with this Part, in terms which are partly different from those contained in the proposal but otherwise in accordance with the proposal;
 - (iii) where the decision is that referred to in sub-paragraph (a)(iii) the LO may reach an agreement with the proposer on an alteration of the list, which is in accordance with this Part, in terms which are wholly different from those contained in the proposal;
 - (iv) where the decision is that referred to in sub-paragraph (a)(ii) or (a)(iii) and the LO decides not to, or is unable to, reach an agreement with the proposer on an alteration of the list, the LO shall decide whether or not to alter the list in relation to any dwelling to which the proposal relates.

(2) As soon as reasonably practicable after making a decision or reaching an agreement, in accordance with any paragraph of sub-paragraph (b) of paragraph (1), the LO shall serve a written notice (a “decision notice”) on—

- (a) the proposer;
- (b) any other person who then appears to the LO to be the taxpayer as regards any dwelling to which the proposal relates; and
- (c) where the decision notice relates to a decision under paragraph (1)(b)(iv), any other person who then appears to the LO to be a competent person as regards any dwelling to which the proposal relates,

giving particulars of the decision made or agreement reached.

(3) Where the LO has made a decision in accordance with paragraph (1)(b)(i) or (iv), the LO shall, within the period of six weeks beginning on the date on which the decision notice was served on the proposer, alter the list in accordance with the decision.

(4) Where the LO has reached an agreement in accordance with paragraph (1)(b)(ii) or (iii), the LO shall, within the period of six weeks beginning on the date on which the agreement was reached, alter the list in accordance with the terms of the agreement.

Disagreement as to proposed alteration

10.—(1) Where the LO has—

- (a) made a decision under regulation 9(1)(b)(iv); and
- (b) served a decision notice on the proposer in accordance with regulation 9(2),

the proposer or any competent person may appeal to the VTE against the LO’s decision.

(2) Subject to paragraph (3), an appeal under paragraph (1) shall be made within the period of three months beginning on the date on which the decision notice was served on the proposer.

(3) Where—

- (a) an appeal made under paragraph (1) is made after the end of the period referred to in paragraph (2); and
- (b) the VTE President is satisfied that the failure to initiate the appeal within that period has arisen by reason of circumstances beyond the control of the proposer or a competent person (as the case may be),

the VTE President may authorise the appeal and shall notify the appellant as soon as reasonably practicable of the authorisation.

(4) Subject to regulation 19 of the VTE Procedure Regulations (withdrawals and deemed withdrawals), an appeal made by a competent person shall not proceed where the proposer appeals or where another competent person has already made an appeal in relation to the same decision notice.

(5) An appeal under paragraph (1) shall be made by the appellant serving on the VTE a copy of the decision notice together with a written statement of the following matters to the extent that they are not included in the decision notice—

- (a) the address of any dwelling to which the decision notice relates;
- (b) the reasons for the appeal; and
- (c) the names and addresses of—
 - (i) the appellant;
 - (ii) the proposer (where the proposer is not the appellant);
 - (iii) the LO;

- (iv) where the appellant knows the name and address of any person (who is neither the proposer nor the appellant) who appears to be a taxpayer as regards any dwelling to which the decision notice relates, that person; and
- (v) where the appellant knows the name and address of any other person who appears to be an interested person as regards any dwelling to which the decision notice relates, that person.

Day from which alteration has effect

11.—(1) Subject to the following provisions of this regulation, an alteration made so as to show in or, as the case may be, to delete from a list any dwelling which, since the list was compiled—

- (a) has come into existence or ceased to exist; or
- (b) has ceased to be situated, or has become situated, in the area of the billing authority for whose area the list was compiled,

shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(2) An alteration reflecting a material increase in the value of a dwelling shall have effect from the day on which the alteration is entered in the list.

(3) An alteration reflecting a material reduction in the value of a dwelling shall have effect from the day on which the circumstances which caused that reduction arose.

(4) An alteration reflecting an increase or reduction in the domestic use of a dwelling which is or becomes or ceases to be a composite hereditament for the purposes of Part 3 (non-domestic rating) of the 1988 Act (otherwise than in the circumstances mentioned in paragraph (10)(a)(ii) below) shall have effect from the day on which the circumstances which caused that increase or reduction arose.

(5) Where for the purposes of paragraph (3) or (4) the day on which the relevant circumstances arose is not reasonably ascertainable—

- (a) where the alteration is made in pursuance of a proposal, the alteration shall have effect from the day on which the proposal was served on the LO;
- (b) in any other case, the alteration shall have effect from the day on which it is entered in the list.

(6) Subject to regulation 3(2), where an alteration—

- (a) is made to correct an inaccuracy in a list; and
- (b) the inaccuracy was to show as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(2),

the alteration shall have effect from the day on which the alteration is entered in the list.

(7) Subject to regulation 3(2), an alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect—

- (a) in a case where the inaccuracy was to show as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, from the day on which the alteration is entered in the list; and
- (b) in any other case, from the day on which the list was compiled.

(8) Subject to regulation 3(2), where an alteration—

- (a) is made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation); and

(2) [S.I. 1992/549](#). A relevant amending instrument is [S.I. 1997/656](#).

- (b) the inaccuracy arose in the course of making a previous alteration and was to show as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it,

the alteration shall have effect from the day on which the alteration is entered in the list.

(9) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation) shall have effect—

- (a) in a case where the alteration is made—
 - (i) to correct an inaccuracy in the list which arose in the course of making a previous alteration, and
 - (ii) the previous alteration fell to have effect in accordance with the foregoing provisions of this regulation,

from the day on which the previous alteration had effect, or, but for the inaccuracy, would have had effect; and

- (b) in any other case, from the day on which the list became inaccurate.

(10) Any reference in the foregoing provisions of this regulation to a dwelling ceasing to exist or coming into existence includes a reference to a dwelling—

- (a) the day of whose coming into existence or ceasing to exist is provided for as mentioned in section 17(3) or (5) of the 1992 Act (completion of new dwellings); or
- (b) which ceases to exist or comes into existence
 - (i) by virtue of property which was a dwelling—
 - (aa) becoming liable (as such or together with other property) to non-domestic rating by reason of its consisting entirely of non-domestic property; or
 - (bb) ceasing (otherwise than as mentioned in paragraph (i)) to satisfy the requirements of section 3 of the 1992 Act;
 - (ii) by virtue of a hereditament consisting entirely of property which is non-domestic becoming a composite hereditament which satisfies the requirements of section 3 of the 1992 Act;
 - (iii) by virtue of property which was one dwelling for the purposes of Part 1 of the 1992 Act being treated for those purposes as two or more dwellings; or
 - (iv) by virtue of property which was two or more dwellings for those purposes being treated for those purposes as one dwelling.

(11) Expressions used in paragraph (10) which are also used in Part 3 of the 1988 Act (non-domestic rating) have the same meaning in that paragraph as they have for the purposes of that Part.

(12) Paragraphs (1) to (9) shall not apply, as regards the date from which an alteration is to have effect, where provision for that date is made under regulation 35 of the VTE Procedure Regulations (consent orders) or by regulation 38(3) of those Regulations (orders other than consent orders).

Notification of alteration

12.—(1) Within six weeks of altering a list the LO shall serve notice on the billing authority stating the effect of the alteration; and the billing authority shall as soon as is reasonably practicable alter the copy of the list deposited by it at its principal office under section 22(8) of the 1992 Act.

(2) Within six weeks of making an alteration the LO shall serve notice on the person who then appears to him to be the taxpayer as regards any dwelling to which the alteration relates stating—

- (a) the effect of the alteration, and
- (b) the application of this Part, and of Part 3 in relation to the alteration.

(3) Paragraph (2) does not apply in relation to alterations made solely for the purpose of correcting a clerical error, or for reflecting—

- (a) a decision of the LO that the whole of a proposal is well-founded;
- (b) an agreement under regulation 9;
- (c) a change in the address of the dwelling concerned;
- (d) a change in the area of the billing authority; or
- (e) the decision of the VTE, the relevant valuation tribunal or the High Court in relation to the dwelling concerned.

(4) The LO shall take such steps as are reasonably practicable to secure that any notice under paragraph (2) is served not later than the corresponding notice under paragraph (1).

(5) In paragraph (4), “relevant valuation tribunal” means the valuation tribunal for the area in which is situated the dwelling to which the alteration relates.