### 2021 No. 579

# COUNCIL TAX, ENGLAND

## **RATING AND VALUATION, ENGLAND**

The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2021

Made	12th May 2021
Laid before Parliament	17th May 2021
Coming into force	9th June 2021

The Secretary of State, in exercise of the powers conferred by paragraph A19 of Schedule 11 to the Local Government Finance Act  $1988(\mathbf{a})$ , makes the following Regulations.

#### Citation and commencement

**1.**—(1) These Regulations may be cited as the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2021.

(2) These Regulations come into force on 9th June 2021.

# Amendment of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009

**2.**—(1) The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(**b**) are amended as follows.

(2) In regulation 2 (interpretation: general), after the definition of "CT Regulations" insert—

""hearing" means an oral hearing and includes a hearing conducted in whole or in part by video link, telephone or other means of instantaneous two-way electronic communication;".

Signed by authority of the Secretary of State for Housing, Communities and Local Government

*Luke Hall* Minister of State Ministry of Housing, Communities and Local Government

12th May 2021

(a) 1988 c. 41; Part 1 of Schedule 11 was inserted by paragraphs 1 and 2 of Schedule 15 to the Local Government and Public Involvement in Health Act 2007 (c. 28).

<sup>(</sup>b) S.I. 2009/2269; there are amendments but none is relevant.

#### EXPLANATORY NOTE

#### (This note is not part of the Regulations)

These Regulations amend the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 ("the 2009 Regulations").

The 2009 Regulations set out the procedures to be followed in connection with appeals relating to council tax or non-domestic rating, including in relation to the Valuation Tribunal for England's powers to deal with such matters by way of a hearing.

These Regulations clarify that, for the purposes of the 2009 Regulations, a "hearing" includes a remote hearing conducted in whole or part by electronic communication, in addition to oral hearings conducted in person.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.



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