
WELSH STATUTORY INSTRUMENTS

2005 No. 3364

The Valuation Tribunals (Wales) Regulations 2005

PART 5

Council Tax Appeals

Jurisdiction

25.—(1) Subject to the following paragraphs of this regulation—

- (a) an appeal other than an appeal against the imposition of a penalty will be dealt with by the Valuation Tribunal established for the area in which is situated the dwelling to which the appeal relates;
- (b) an appeal against the imposition of a penalty will be dealt with by the Valuation Tribunal whose area of jurisdiction includes the area of the billing authority concerned.

(2) Where—

- (a) more than one billing authority has decided that a person is liable to pay council tax for the same day because that person is a resident in relation to a dwelling, and
- (b) the person appeals under section 16(1) against both or all of the decisions, and
- (c) but for this paragraph, the appeals would fall to be dealt with by different Valuation Tribunals,

the appeals will be dealt with, subject to paragraph (3), by such one of those Valuation Tribunals as that person may elect by giving notice in writing to the Clerk of that Valuation Tribunal.

(3) Where the appellant is a member of the Valuation Tribunal which, but for this paragraph, would deal with the appellant's appeal, it must not be dealt with by that Valuation Tribunal but by such other Valuation Tribunal as may be appointed for the purpose by the Valuation Tribunal Service for Wales.

(4) Where the appellant is a former member of the Valuation Tribunal by which, in pursuance of any provision of this regulation, the appellant's appeal would fall to be dealt with, and the President of that Valuation Tribunal determines that it must not be dealt with by that Valuation Tribunal, it will be dealt with by such other Valuation Tribunal as may be appointed for the purpose by the Valuation Tribunal Service for Wales.

(5) Where the appellant is an employee of the Valuation Tribunal Service for Wales, the appeal will be dealt with by a Special Tribunal as may be appointed for the purpose by the Valuation Tribunal Service for Wales.

(6) Where it appears to the President of a Valuation Tribunal which, but for this paragraph, would deal with an appeal, that by reason of a conflict of interests, or the appearance of such conflict, it would be inappropriate for an appeal to be dealt with by that Valuation Tribunal, the Valuation Tribunal Service for Wales will, on being so notified by the President, appoint another Valuation Tribunal to deal with that appeal.

(7) Notwithstanding the provisions of this regulation, where it appears appropriate to the Valuation Tribunal Service for Wales, it may appoint a Special Tribunal to deal with an appeal.

(8) Where—

- (a) the appellant is a former member or employee of an old Tribunal, and
- (b) in pursuance of paragraph (1) or (2), any appeal of a person referred to in paragraph (a) would fall to be dealt with by a Valuation Tribunal whose area includes all or part of the area of that old Tribunal, and
- (c) the President of the Valuation Tribunal determines that the appeal must not be dealt with by that Tribunal

it will be dealt with by a Special Tribunal as may be appointed for the purpose by the Valuation Tribunal Service for Wales.

(9) In cases dealt with under paragraphs (5), (7) or (8), the Valuation Tribunal Service for Wales will appoint one of the Clerks appointed under regulation 18(5) or (7) to serve that Tribunal.