
WELSH STATUTORY INSTRUMENTS

2005 No. 3364

The Valuation Tribunals (Wales) Regulations 2005

PART 5

Council Tax Appeals

Initiating an appeal

27.—(1) An appeal must be initiated by serving on the Clerk a notice in writing (“a notice of appeal”) (*“hysbysiad am apêl”*).

(2) Where the appeal is made under section 16, the notice of appeal must contain the following information—

- (a) the grounds on which the appeal is made;
- (b) the date on which the notice under section 16(4) was served on the billing authority; and
- (c) the date, if any, on which the appellant was notified by the authority as mentioned in section 16(7)(a) or (b).

(3) Where the appeal is an appeal against a completion notice, the notice of appeal must be accompanied by—

- (a) a copy of the completion notice; and
- (b) a statement of the grounds on which the appeal is made.

(4) Where the appeal is against the imposition of a penalty, the notice of appeal must contain the following information—

- (a) the grounds on which the appeal is made; and
- (b) the date of service of written notice of the imposition of a penalty.

(5) The Clerk must, within two weeks of service of the notice of appeal, notify the appellant that the Clerk has received it, and must serve a copy of it on the billing authority whose decision, action or notice is the subject of the appeal, and any other billing authority appearing to the Clerk to be concerned.