CONSOLIDATED PRACTICE STATEMENT

FOR THE VTE 2020

AMENDMENTS 1 APRIL 2020

EXPLANATORY NOTE

This paper highlights the changes to the above document which is effective from 1 April 2020. It does not form part of the Practice Statement and should not be read as a definitive view as to how it will operate, rather as a means to identify the changes. There are also a number of clerical changes which are not highlighted below:

PS3 Complex cases

Requests for complex cases must now be sent to the Tribunal's administration rather than a specific person. It is recommended that any request is headed "Application for a Complex Case Consideration" to ensure it is considered promptly – para 1.

PS8 Model Procedure

The Tribunal has clarified the position that it is not permissible for parties to record proceedings via any electronic device – opening paragraph.

PS11 Disclosure in all council tax and completion notice appeals

The Tribunal has now provided guidance to respondents on the submission of bundles (a separate document) – para 16.

Respondents no longer have to bring hard copies of the bundle to the hearing (they must still be sent electronically to the Tribunal in advance in accordance with the Direction). Similarly, those Respondents that have advised that they do not intend to appear do not need to send hard copies to the Tribunal at least one week before the hearing – wording deleted from previous CPS.

This is all part of the Tribunal's move towards paperless hearings.

PS15 Publication of decisions

All Penalty and Council Tax Liability appeals will now be published in full bringing this Tribunal's practice in line with the wider judicial family; this takes account of the recent decision of Q Ltd v L [2019] EWCA Civ 1417. Applications seeking to redact or anonymise a decision may still be made on very limited grounds and a prompt application must be made as once a decision is issued it will be too late to take any action. Council Tax Reduction appeals will remain unpublished.