

CONSOLIDATED PRACTICE STATEMENT

FOR THE VTE 2017

AMENDMENTS 1 APRIL 2018

EXPLANATORY NOTE

This paper highlights the main changes to the above document which is effective from 1 April 2018. 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:

PS2 Non-domestic rating appeals, changes at:

Paragraph 7 to clarify that disputes over compliance will be decided at a hearing

Paragraph 11 to clarify that an appellant who fails to comply may have their appeal dismissed or that both parties may have evidence excluded for non-compliance.

Paragraphs 12 & 13 to set out that well-known cases do not need to be provided in full and that photographs and plans only need to be brought to the hearing.

PS6 Council tax reduction appeals, -

Removed and the Direction subsumed into PS11 Disclosure in all completion notice (NDR and CT) and council tax appeals

PS6 Transitional relief appeals

A new practice statement introducing disclosure into these types of appeal

PS8 Model Procedure, changes at:

Paragraph 4 to reflect that, in all appeals, the hearing bundle is issued in advance and that parties should not overrun their allotted time or address irrelevant matters;

Paragraph 10 to empower chairman to identify in opening proceedings the matters the panel wish the parties to concentrate on.

PS10 Statement of Reasons,

Removed

PS10 Discretionary reductions in council tax (liability appeals)

A new section taken from the former PS6.

PS11 Disclosure in all council tax and completion notice appeals, changes:

This now includes council tax reduction cases.

PS13 Reviews and setting aside decisions

Applications for review **must be completed on the prescribed form** available from the Tribunal and contain all the relevant information for the application.

PS17 Proceedings in other appeal types

A new section to cover council tax & NDR invalidity, all penalty notice and drainage rate appeals.