Consolidated practice statement

for the vte 2022

Amendments 1 April 2022

EXPLANATORY NOTE

This paper highlights the changes to the above document which is effective from 1 April 2022. 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:

General Matters

The Tribunal expects parties to produce bundles prior to hearings in accordance with VTE advice.

TBA’s & PS12 Hearings

The default position for all hearings is remote hearings. This follows the change in legislation and the success of Microsoft Team hearings and telephone hearings during the Covid-19 pandemic.

Standard Directions

The Tribunal has amended the requirement to bring agreed photographs and plans to the hearing to reflect remote hearings and now parties must provide this information in advance electronically.

PS2 Non-Domestic Rating

Anyone that wishes to appeal a 2017 or later appeal List will automatically be given 28 days from the date the Tribunal receives any incomplete appeal to remedy the defect. After the 28 days any incomplete appeal will automatically be rejected.

PS12 Hearings including Private and Public

As all hearings default to remote, a party must make an application in writing to the President providing argument and evidence (where applicable) as to why it is not in the interests of justice to proceed with a remote hearing if they consider an alternative approach is required.

PS15 Publication of decisions

Since lockdown and the further public awareness of information that can be found on the internet, a number of council tax appellants have made application for cases to be anonymised amid concerns about potential risks to their family. Such concerns have arisen either because of their employment or some domestic issue. In council tax valuation cases, the public need to be aware of a dwelling’s address, as it might give rise to further appeals within the area. The name of the appellant is academic. Therefore, the Tribunal will publish the name in full on the decision notice issued to the parties but that the reasons, which are published on the internet, will only contain a party’s initials. For council tax liability it is the facts of a case and their interpretation as well as that of the law which will be of interest and an interested member of the public in a case would need to cite the address of another decision in proceedings if considered relevant. So, the same arrangement will also apply in these cases.