

VALUATION
TRIBUNAL SERVICE



Appeals against penalty notices

Your appeal. Preparing for the Tribunal hearing.



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If you would like a copy of this booklet in another format or language, please let us know.

We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.

This guide does not cover every point about the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures, but we cannot offer detailed advice on your appeal.

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Technical terms

council

The local authority (billing authority) that sends out council tax bills.

Direction

The tribunal's written instructions that you and the council or VOA must follow.

dismiss

The panel turns down your appeal and you no longer have a case with us.

panel

The members of the Valuation Tribunal who hear your appeal.

strike out

The panel decides to stop considering your appeal because you failed to keep to a direction, or because the tribunal has no power to hear your appeal.

valuation list

A list of all the domestic properties in a council's area.

Valuation Office Agency (VOA)

The government body that values commercial properties for business rates.

The 'valuation officer' in the VOA has to keep the rating list correct.

Valuation Tribunal

The name that covers both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative body that supports it (the Valuation Tribunal Service).

Why have I received a notice of acknowledgement?

1. By filling in an appeal form, you have asked the **Valuation Tribunal** to settle your dispute with the **council** or the **Valuation Office Agency (VOA)**. Our notice tells you that we have registered your appeal and gives our contact details. It shows the information we have about your appeal including the appeal number, which you should quote if you contact us. If any of the information on the notice is wrong, please let us know.
2. By law, we have to let the **council** or VOA know that you have made an appeal, and we send them a copy of your appeal form and any other supporting documents.

About this booklet

3. This gives you information about us, the notices you receive from us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep it as you may need to refer to it.
4. Words or phrases in **bold** and **blue** in this booklet are explained under the heading 'Technical terms' on page 2.
5. Throughout this booklet we refer to the President's Practice Statement. You can download this from our website at www.valuationtribunal.gov.uk or ask us for a copy at any time.

What is the Valuation Tribunal?

6. The Valuation Tribunal for England was established by an Act of Parliament to decide disputes about council tax and non-domestic rates.

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7. The **Valuation Tribunal** is an independent judicial body (like a court) and is not connected to the **VOA** (that set council tax bands and rateable values on properties) or to the **council** (that decide on liability, exemptions and discounts for council tax and send out council tax and rates bills).
8. The tribunal is made up of a President, Vice-Presidents, chairmen and ordinary members. The President and Vice-Presidents are judicial office holders, who are qualified professionals appointed by the Lord Chancellor. The tribunal usually sits in **panels** of two (a chairman and a member), assisted by a clerk. The clerk is not part of the decision making process, their role is to offer advice on the relevant law, practice and procedure and put the panel's decision and reasoning into writing.
9. The clerk is an employee of the Valuation Tribunal Service, which supports the tribunal. The Valuation Tribunal Service was also established by an Act of Parliament and provides the staff, training, office services and so on.

How does the tribunal work?

10. The tribunal must follow law and procedure relevant to its appeal process. These are set out in formal regulations (see page 17), supported by a Practice Statement made by the tribunal's President.
11. The tribunal aims to be as informal as possible, but as a judicial body its hearings are structured. This is for everyone's benefit.
12. There are no fees to pay for these types of appeals and the service is entirely free. The tribunal cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.

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You can present your own case or be represented by someone else. (We cannot represent you or provide anyone to represent you.)

13. Hearings are open to the public, unless there are exceptional grounds for the hearing to be in private. The grounds are set out in the Practice Statement (Private or closed hearings).
14. The tribunal's decisions are public documents and are published on the website. It is possible to apply for certain information to be removed from a decision before it is published. There is more about this in the Practice Statement (Publication of decisions).

What happens before the hearing?

15. You will need to prepare your case before the hearing. **You must show the panel that it should allow your appeal.**
16. You may want to observe another hearing to see what happens. If you do, please contact the office to find out on what dates this would be possible.

You will receive a notice of hearing

Our hearings are held remotely, as we are now a tribunal that holds its hearings virtually using Microsoft Teams and the Consolidated Practice Statement has been updated to reflect this. The tribunal has decided that, unless justice cannot be dispensed using electronic means, all appeal hearings will be heard remotely.

We will still convene face to face hearings but only if the President of the Valuation Tribunal for England is satisfied that justice cannot be dispensed remotely.

17. The Notice of Hearing will tell you when the tribunal will hear your appeal. Normally, this is within five months of receiving the appeal and we will try to give you 10 weeks' notice of the hearing.
18. If you tell us you will be appearing at the hearing, we will be able to plan the day better and may be able to give you an idea of what time your appeal will be heard.
19. It is very helpful if you can appear so that you can put forward your case, answer any questions the **panel** has and ask questions of the **council** or VOA.

20. If you cannot appear at the tribunal hearing, you can:

- send a representative;
- ask the **panel** to hear the case in your absence. You must let us know at least two weeks before the hearing date; or
- contact us to ask for another hearing date, if you have a good reason for not being able to appear. Please note that it may be some time before we can give you a new date. There is more about this in the Practice Statement (Postponements and adjournments).

If you do none of these things, your appeal may be **struck out** or **dismissed**.

How do I prepare my case before the hearing?

21. With the notice of hearing we will send you a **Direction** which sets out any rules for dealing with your case. It is likely for these types of appeals that you and the **council** or VOA will have fully exchanged evidence and arguments before you made the appeal. However, if there is more evidence or argument which was not shared then, it must be exchanged before the hearing date. The **panel** will not have access to the council or VOA's records. It will only be able to consider the evidence provided to it. You must share anything with the council or VOA that you want the panel to consider, before the hearing, so that it can be included in the evidence pack. Anything provided for the first time at the hearing may not be allowed by the panel, unless there is good reason for it being late and, also, if allowing it will not be unfair to anyone involved.

This guide gives information about council tax penalties (paragraphs 22 to 27), Check challenge penalties for the 2017 rating list paragraphs 28 to 30) and failure to provide the

Valuation Officer with requested information penalties (paragraphs 31 to 38). Please read the information that applies to your appeal. Other information in the booklet applies to all three types of appeal.

Council tax penalties

22. Councils may serve penalty notices in some cases. For example:
 - they have asked for information and that information has not been provided. For example, to help identify who is responsible for paying the council tax.
 - they find out that someone who receives a discount or exemption has failed to tell the **council** about changes that would affect how much council tax they pay.
23. If you receive a discount under a council tax reduction scheme and give false information or don't tell the **council** about a change, you are guilty of an offence and may be fined. In some cases, the council may agree that you pay a penalty instead of facing prosecution.
24. The **panel** would be interested in knowing:
 - if you had the information that the **council** asked for and could show you had told them in time, or
 - whether you believed the information you gave was right, or
 - your reasons for failing to tell the council about a change.
25. The **panel** will also look at whether the right penalty has been charged by the **council** under the relevant law.
26. You can find more information about council tax penalty notices by looking at the Council Tax Guidance Manual on our website.
27. The legislation that applies to these appeals is shown on page 17.

Check challenge penalties

28. The VOA can charge a penalty if you give false information at the check or challenge stages, and do so 'knowingly, recklessly or carelessly'. The **panel** will want to see evidence that you believed the information you gave to the VOA was right or hear any other reason you have as to why a penalty should not have been charged.
29. You can also appeal if the VOA sends you a penalty notice for £500 but you believe you are a 'smaller proposer' and so the penalty should only be £200. You had to tell the VOA whether you were a smaller proposer when you responded to the information the VOA sent to you after the 'Check' stage.
30. The legislation that applies to these appeals is shown on page 17.

Failure to comply with a Valuation Officer’s request for information penalties

- 31. The VOA can send penalty notices to the owner or occupier of a property, if they fail to give information needed to help value properties like details of the rent on the property or turnover information.
- 32. The VOA can still send further penalties after you have appealed. If you receive any more penalties about the same case, they will be dealt with together and you don't need to appeal again.
- 33. When you have made an appeal, the VOA cannot ask you to pay any penalties that they have sent until the Tribunal has made its decision.
- 34. The timetable and amounts of penalties the VOA can demand that you pay are as follows.

| Notice | Penalty |
|--|--|
| If the information the VOA asked for is not received within 56 days. | £100 |
| If you do not give the information within a further 21 days, the VOA can send you a second notice and further penalties. | £100; and £20 for each day after the second notice has been sent, until you provide the information. |

The highest penalty for a property with a rateable value below £500 is £500. If a property has a rateable value above £500, the total penalty cannot be more than the rateable value for the property at the time that the penalty notice was sent. For example, if a property has a rateable value of £3,000, the highest penalty would be £3,000.

- 35. It is a criminal offence to give false information on purpose.
- 36. The **panel** has the power to reduce or cancel any penalty if:
 - you have a reasonable excuse for not sending the VOA the information or
 - you do not have or cannot get the information the VOA has asked for.
- 37. The **panel** will expect you to explain the reasons why you have not given the information to the valuation officer or have not provided it by the deadline, or produce evidence that you believed you had provided it (such as proof of postage or sending by email).
- 38. The legislation that applies to these appeals is shown on page 17.

Who will be at the hearing?

The panel

- 39. Usually, two members will hear your appeal, although occasionally the President, a Vice-president or a Chairman may sit alone. One of the members will chair the hearing. Paragraphs 6 to 9 tell you more about the tribunal.

The clerk

- 40. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the **panel**, but the clerk is responsible for writing up their decision.

A representative of the council or VOA

- 41. You may have already been in contact with the member of the staff who is at the hearing during the discussion of your dispute.

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You

42. You can appear at the tribunal hearing or you can have a representative (for example, a friend, a solicitor or a surveyor) speak for you, whether or not you will be there yourself. However, if you are not appearing the hearing, you must let us know in writing, before or at the hearing, who will be representing you.

Members of the public

43. The hearing is open to members of the public. Usually, the only other people at a hearing are either waiting for their cases to be heard, or observing what happens at a hearing before their own hearing day. The **panel** may hear your appeal in private if you ask us before the hearing, but you must have an exceptional reason for this. There are more details in the Practice Statement (Private or closed hearings).

What happens at a hearing?

You may want to join another hearing to observe and see what happens. If you do, please visit our website and select from the list of live hearings, then contact the office via email to request to observe your chosen hearing.

44. The hearing is as informal as possible and we will try to put everyone at ease, but these are legal proceedings and so it is impossible to avoid all formality.
45. You should go through your case, explaining what you want to change, and what evidence you have to prove it should change.
46. You may call witnesses.

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47. The **panel** will normally follow the procedure set out in the Practice Statement (Model Procedure).
48. As the appellant, you will normally put your case first, but if you would prefer to give your case second, please let us know.
49. During the hearing:
- you will be able to ask the **council** or VOA questions;
 - the council or VOA will be able to ask you questions; and
 - the **panel** and the clerk can ask questions of you both.
50. Before the **panel** retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).

The tribunal's decision is not announced at the hearing, but is sent to you in writing.

How long does a hearing last?

51. Hearings usually last about an hour. However, it depends on the case and how much evidence each side presents.

What if I have extra needs?

52. **Please let us know in good time** and we will do our best to help. There are more details in the Practice Statement (Private or closed hearings).

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53. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be an expert on council tax and will not be able to make your case for you. They will only translate what is said. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.

After the hearing

You will receive a notice of decision

54. The notice gives you, and everyone else involved in the appeal, the tribunal's decision. The decision notice contains the reasons for the decision. It will not be a full record of what everyone said and all the evidence presented, but will explain why the tribunal made the decision it did. The notice also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for the public to see, for six years. If any of the facts in this notice is wrong, please let us know so that we can correct it.
55. If the tribunal has decided to reduce or cancel your penalty, or that you are a smaller proposer, it will order the **council** or VOA to make the necessary changes within two weeks.
56. There is a right of appeal to the Upper Tribunal against the tribunal's decision in relation to penalties issued by the Valuation Officer for failure to provide information. However, there is no right of appeal to the Upper Tribunal against the tribunal's decision on a check challenge penalty. Similarly, there is no right of appeal to the High Court against the tribunal's decision on a council tax penalty.

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Can you award costs?

57. **No. There is no power to order one side to pay the expenses of the other, whatever the outcome. You have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and appearing at the hearing.**

Complaints

58. If you have a query/concern about the administrative process related to the handling of your appeal, we will try to sort out your concerns immediately. However, if you remain dissatisfied and wish to make a formal administrative complaint, you can do so by using our online complaints form. The form can only be used to complain about our administration and/or how you have been dealt with by our staff.
59. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
60. You can also complain to the tribunal President about the behaviour of a member or members of the **panel**, for example if you think they made inappropriate comments or were impolite.
61. You cannot complain about the decision. The only way to object to a decision is to appeal. There is more information in the booklet 'The **Valuation Tribunal**'s decision on your appeal'. You can locate this and all guidance booklets on our website.

How do I contact the tribunal?

62. Our contact details will be on the notice we send you and they are also available on the [Valuation Tribunal's](http://www.valuationtribunal.gov.uk) website at www.valuationtribunal.gov.uk.
63. Our national phone number is 0303 445 8100 and our email is appeals@valuationtribunal.gov.uk.
64. When you contact us, please tell us your appeal number.

Relevant legislation

Council tax penalties

Local Government Act 1992 gives the general law.

Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009, Statutory Instrument 2009 No 2270

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269 as amended

These set out the rules under which we and the council have to deal with any council tax appeals.

Check challenge and business rates penalties

Local Government Finance Act 1988, gives the general law. Schedule 9 (as amended by section 72 of the Local Government Act 2003) applies to penalty notice appeals for failure to provide rental information.

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 SI 2009 No 2269 as amended

Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2268 as amended, particularly by

Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2018 SI 2018 No 398. These regulations set out when a valuation officer can issue a penalty for providing false information at the check or challenge stages for an appeal on the 2017 rating list, and how appeals may be made.

These set out the rules under which we and the VOA's valuation officer have to deal with any rating penalty appeals.

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Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following website at www.legislation.gov.uk.