

VALUATION  
TRIBUNAL SERVICE



## Council tax

The Tribunal's decision on your appeal.



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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.

## Technical terms

### completion day

The day by which a property was finished, or could reasonably have been finished.

### council

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

### other party

The other side in an appeal (the VOA listing officer or the council).

### panel

The members of the Valuation Tribunal who hear your appeal.

### proposal

The letter or form that you sent to the VOA asking them to alter the valuation list.

### valuation list

A list of all the domestic properties (homes) in a council's area, including their valuation bands.

### Valuation Office Agency (VOA)

The government agency that assesses properties for their council tax bands. The listing officer in the VOA is responsible for maintaining the valuation list.

### 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).

## About this booklet

1. This booklet gives you information about the notice you have received telling you the **Valuation Tribunal's** decision. It also explains what happens as a result of the decision. We tell you what you can do to challenge a decision or ask for it to be changed.
2. The booklet contains only a summary of the actions you can take following a tribunal's decision. It does not include all of the law. You may want to get advice about your rights.
3. Words or phrases in **light blue** and **bold** in this booklet are explained under the heading 'Technical terms' on page 2.

## What is a notice of decision?

4. The notice gives you, and everyone else involved in the appeal, the tribunal's decision and comes with a statement of the tribunal's reasons for reaching this decision. It also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for six years for the public to see. If anything in this notice is wrong, please let us know so that we can correct it.
5. As the tribunal is a judicial body, its decisions bring appeals to an end. Apart from correcting clerical errors and the limited power of review (both described on page 6), the tribunal's role ends once it makes its decision. The tribunal's members and staff cannot enter into any correspondence about the decision.

## What happens next?

6. Please see below for information about the particular type of appeal you made.

### Council tax valuation (banding) appeals

7. We put tribunal decisions about council tax valuation appeals on our website with the property address in full, but it will only provide the initials of the appellant. This may vary if an application has been made and granted for a decision to be edited to remove certain information. There is more information about this in the tribunal's Practice Statement (Publication of decisions). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
8. If the tribunal has decided that the **valuation list** should be changed, the **Valuation Office Agency** must make the necessary changes within two weeks. They then have a further six weeks to tell the **council** about the change. The council will look again at how much council tax you should pay.

### Appeals against invalidity notices

9. We put decisions about council tax invalidity appeals on our website with the property address in full, but it will only provide the initials of the appellant. This may vary if an application has been made and granted for a decision to be edited to remove certain information. There is more information about this in the tribunal's Practice Statement (Publication of decisions.) This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
10. The decision will show whether the tribunal has accepted that your **proposal** was valid. If the tribunal has allowed your appeal, the **Valuation Office Agency** will now have to consider whether the banding on your property is correct. If they do not agree with the changes that you want, you can ask the tribunal to hear your banding

appeal at a later date.

### Council tax liability appeals

11. We put decisions about council tax liability appeals on our website, this will contain the full property address, but it will only provide the initials of the appellant.
12. We tell the **council** about the tribunal's decision, and they must make the necessary changes within two weeks. If the decision changes your liability, the council will look again at how much council tax you should pay.

### Council tax reduction appeals

13. We do not put council tax reduction decisions on our website unless we ask you and you agree.
14. We tell the **council** about the tribunal's decision, and they must make the necessary changes within two weeks. If the decision changes the amount you pay, the council will look again at your bill.

### Completion notice appeals

15. We put decisions about appeals against completion notices on our website in full, unless an application has been made and granted for a decision to be edited to remove certain information. There is more information about this in the tribunal's Practice Statement (Publication of decisions). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
16. If the tribunal has set a **completion day**, it will appear in the decision notice. We tell the **council** and the **Valuation Office Agency (VOA)** about the decision.

## Penalty notice appeals

17. We put decisions about council tax penalty appeals on our website, this will contain the full property address, but it will only provide the initials of the appellant. If the tribunal has decided to reduce or cancel any penalty (fine), it will order the **council** to act on the decision. The council must make the necessary changes within two weeks.
18. There is no right of appeal to the High Court for this type of appeal.

## What if there is a clerical error?

19. If there is a clerical error in the notice of decision (for example, a spelling mistake or a numerical error), please let us know. The chairman of the **panel** may authorise us to correct that error, and you do not need to apply for a review in these circumstances. We will send a copy of the corrected document to everyone involved in the appeal.

## Can the tribunal review its decision?

20. In very limited circumstances, the President of the tribunal may allow a review of the decision and order the appeal to be re-heard by a different **panel**.
21. **This review procedure does not apply if you think the tribunal's decision or its reasoning is wrong, however much you think it has misunderstood your arguments or the law, or whatever mistakes appear in the decision. You can only use the procedure if any of the specific grounds listed below applies.**

22. You or the **other party** will have to show that at least one of the following conditions has been met.
  - a. A document related to the proceedings was not sent to, or not received when it should have been by, you, the tribunal or any party to the appeal (or their representative).
  - b. Someone involved in the appeal did not attend the hearing and had a good reason for not being there.
  - c. There was some procedural irregularity (see paragraph 24).
  - d. The decision is affected by a decision of, or an appeal from, the High Court or the Upper Tribunal.
  - e. For **completion notice appeals** only, new evidence is found which could not reasonably have been discovered earlier.
23. The President of the tribunal may decide that the earlier decision should be set aside, and the case heard again by a different **panel**, but only if he is also satisfied that it is in the interests of justice to do this.

## What is a procedural irregularity?

24. A 'procedural irregularity' is not a category designed to cover any alleged error by the **panel**. It refers to the way the hearing was carried out, and not the actual content of the decision.
25. A procedural irregularity happens where there has been a serious failure by anyone involved in the hearing to keep to the tribunal's Practice Statement.

## How do I apply for a review?

26. If you want to apply for a review of a decision for any of the above reasons, you should write to us, setting out the reasons why you are applying for a review. You must make your application within 28 days of the date that we gave the decision to everyone involved. The President of the tribunal will accept late applications only if you can provide good reasons for the delay, for example, reasons beyond your control.
27. If we accept your application for a review, we will write to you to explain the procedure for dealing with it.
28. The Practice Statement (Reviews and setting aside decisions) sets out the procedure for dealing with reviews.

## Can I appeal against the decision?

29. This section explains your right to appeal against the tribunal's decision, in all cases except for penalty appeals.
30. You or the **other party** can appeal to the High Court against the tribunal's decision or order, but only on a point of law. This means that the tribunal did not correctly interpret or apply the law when making its decision.

31. You can get an appeal form from:

The Administrative Court  
Royal Courts of Justice  
Strand  
London  
WC2A 2LL.

Phone: 020 7947 6655

Email: [generaloffice@administrativecourtoffice.justice.gov.uk](mailto:generaloffice@administrativecourtoffice.justice.gov.uk)

32. You must send the form and the correct fee to the court within four weeks of the date of our original decision or order. They may refuse any appeal you make after that for being too late. You may want to get legal advice about your appeal. Also, you should remember that the High Court can award costs against the losing side.
33. There is no right of appeal to the High Court against the tribunal's decision on a penalty notice appeal. However, see below for information about judicial review.

## Judicial review – for all types of appeal

34. The High Court may carry out a judicial review to find out if the tribunal has acted outside its powers in making its decision, or if it did not act correctly at the hearing. You can find out more about this at [www.gov.uk/guidance/administrative-court-bring-a-case-to-the-court](http://www.gov.uk/guidance/administrative-court-bring-a-case-to-the-court).
35. Contact details for the High Court are:  
The Administrative Court  
Royal Courts of Justice,  
Strand  
London  
WC2A 2LL.  
Phone: 020 7947 6655  
Email: [generaloffice@administrativecourtoffice.justice.gov.uk](mailto:generaloffice@administrativecourtoffice.justice.gov.uk)

## Complaints

36. 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.
37. You can download a copy of our Customer Charter and Complaints Policy from our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
38. You can also complain, to the President of the tribunal, about the behaviour of a member or members of the **panel**, for example if you think they made inappropriate comments or

were impolite.

39. You cannot complain about the tribunal's decision. The only way to object to a decision is to appeal. There is more information on at paragraph 24.

## How do I contact the tribunal?

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

## **Relevant legislation**

Local Government Finance Act 1992 as amended

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

Council Tax (Alteration of Lists and Appeals) (England) Regulations  
2009 SI 2009 No 2270 as amended

Council Tax Reduction Schemes (Prescribed Requirements) (England)  
Regulations 2012 SI 2012 No 2885 as amended

Council Tax Reduction Schemes (Default Scheme) (England) Regulations  
2012 SI 2012 No 2886 as amended

Council Tax Reduction Schemes (Detection of Fraud and Enforcement)  
(England) Regulations 2013 SI 2013 No 501

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 relevant legislation. You can also see legislation on the following website:

[www.legislation.gov.uk](http://www.legislation.gov.uk)