

CONSOLIDATED PRACTICE STATEMENT

FOR THE VTE 2023

AMENDMENTS 1 APRIL 2023

EXPLANATORY NOTE

This paper highlights the changes to the above document which is effective from 1 April 2023. 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

Amended to reflect the Valuation Tribunal for England (VTE) is not empowered to make bespoke evidential Directions for 2017 and later Rating List appeals. The expectation of the Tribunal is that the parties themselves agree any additional Directions and regulate the disclosure and exchange of new evidence.

PS6 Transitional relief appeals

Amended to reflect 2022 Regulations for 2023 List. Legacy appeals (2017 List related) will fall under 2016 Regulations.

PS8 Model Procedure

Amended to reflect the need for parties who are abroad to seek permission before they can give evidence. Amendment also made to reflect the Clerk's opening statement.

PS11 Disclosure in all council tax and completion notices appeals

Addition of an important note on Disclosure for Council Tax and Completion Notice appeal types to advise appellants that if their appeal has been previously listed for a hearing and a bundle has been produced by the respondent, the new set of Standard Directions that accompany the notice of hearing can be disregarded, as the parties are still bound by the earlier set that accompanied the previous notice of hearing.