

VALUATION
TRIBUNAL SERVICE



Appeals against penalty notices

Your appeal. Preparing for the Tribunal hearing.





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 us and our service. 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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Definitions

council

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

check stage

When a person checks whether the information the Valuation Office Agency holds about their property is correct.

challenge stage

When a person makes a proposal to alter the rating list and shares information with the valuation officer to support their case.

direction

Our written instructions, which you and the 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.

small proposer

A sole trader or a small business.

Upper Tribunal

The tribunal which is responsible for settling legal disputes against a decision we have made.

Valuation Office Agency (VOA)

The VOA is a government agency who the valuation officer (VO) and the listing officer (LO) work for. The VO values non-domestic properties for rates and keeps a record called the rating list. The LO values domestic properties for council tax and keeps a record called the valuation list.

we

The 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 acknowledgment?

1. By filling in an appeal form, you have asked us 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 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 the VOA know that you have made an appeal. We will send it a copy of your appeal form and any other supporting documents you have provided.

About this booklet

3. This booklet 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 read it again.
4. Another document, the Consolidated Practice Statement, includes rules about how appeals are dealt with. We tell you more about the Consolidated Practice Statement in paragraph 9.

What is the Valuation Tribunal?

5. We, the Valuation Tribunal, have two separate arms - the Valuation Tribunal for England and the Valuation Tribunal Service.
6. The Valuation Tribunal for England (the tribunal) was established by an Act of Parliament to decide disputes about council tax and non-domestic (business) rates. It is an independent judicial body (like a court) and is not connected to the VOA (that sets council tax bands and rateable values on properties) or to the council (that decides on liability, exemptions and discounts for council tax and sends out council tax and business rates bills).

7. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are senior members who are entitled to sit alone. The tribunal usually sits in panels of two (a chairman and a member), assisted by a clerk. The clerk is not involved in making decisions. Their role is to offer advice on the relevant law, practice and procedure, and to put the panel's decision and reasoning into writing .
8. The clerk is employed by 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 that the tribunal needs.

How does the Valuation Tribunal work?

9. We must follow the laws and procedures that are relevant to our appeal process. These are set out in formal regulations (see page 14), supported by a practice statement made by our president (the Consolidated Practice Statement). You can download the Consolidated Practice Statement from our website at www.valuationtribunal.gov.uk or ask us for a copy at any time.
10. We aim to be as informal as possible, but our hearings are structured. This is for everyone's benefit.
11. It is free to appeal against a penalty notice. We cannot order you to pay the costs or expenses of the council or the VOA, whatever the outcome of your appeal.
12. You can present your own case or ask someone else to represent you. (We cannot represent you or provide anyone to represent you.)
13. Hearings are open to the public, unless there are exceptional grounds (reasons) for them to be held in private. The grounds for holding a meeting in private are set out in the Consolidated Practice Statement (in the 'Private or closed hearings' section).
14. Our decisions are published on our website. You can apply to have certain information removed from a decision document before it is published. There are more details about this in the Consolidated Practice Statement (in the 'Publication of decisions' section).

What happens before the hearing?

15. You will need to prepare your case before the hearing. You must show the panel why you think it should accept your appeal.
16. You can get advice from:
 - Citizens Advice (www.citizensadvice.org.uk);
 - an independent property valuer (you can get contact details from the internet or local business and phone directories); and
 - a legal adviser. It is unlikely you will get legal aid to help with the costs involved. To find out what help may be available, call Civil Legal Advice on 0345 345 4345 or email emailhelp@civillegaladvice.org.uk. Or visit www.gov.uk/legal-aid for more information about the scheme.
17. You may want to watch another hearing to see what happens. If you do, please contact us to find out when this would be possible.
18. We will send you a notice of hearing.

Our hearings are now held online using Microsoft Teams, and the Consolidated Practice Statement has been updated to reflect this.

Your hearing will only be held in person if our president says that it cannot be held online.
19. The notice of hearing will tell you when we will hear your appeal. This will usually be within five months of receiving your appeal, and we will try to give you at least 10 weeks' notice of the hearing.
20. If you tell us you will be attending 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.
21. It is very helpful if you attend the hearing so that you can present your case, answer the panel's questions and ask the council or the VOA any questions you have.

22. If you cannot appear at the hearing, you can:
- send a representative (see paragraph 44);
 - ask the panel to hear the case without you there (you must let us know at least two weeks before the hearing date if you can't attend); or
 - ask for another hearing date, if you have a good reason for not being able to attend. Please note that it may be some time before we can give you a new date. There is more about this in the Consolidated Practice Statement (in the 'Postponements and adjournments' section).

If you do none of these things, your appeal may be 'struck out' (dismissed).

How do I prepare my case before the hearing?

23. When we send you the notice of hearing we will send you a direction, which sets out any rules for dealing with your case. It is likely that you and the council or the VOA will have exchanged evidence and arguments before you made the appeal. However, if you have more evidence or arguments after this, you must share these with the council or the VOA before the hearing date. The panel will not have access to the council's or the VOA's records. It will only be able to consider the evidence provided to it. If there is anything you want the panel to consider, you must share it with the council or the VOA before the hearing so that it can be included in the evidence pack. The panel may not allow you to provide any evidence for the first time at the hearing, unless there is good reason for it being late and as long as allowing it will not be unfair to anyone involved.

This guide gives information about council tax penalties (paragraphs 24 to 29), check challenge penalties (paragraphs 30 to 32) and penalties for failing to provide a valuation officer with information when asked (paragraphs 33 to 40). Please read the information that applies to your appeal. The rest of this booklet (paragraph 41 onwards) applies to all three types of appeal.

Council tax penalties

24. Councils may serve penalty notices in some cases. For example, you may receive a penalty notice if:
- you do not provide information the council asks you for to help it identify who is responsible for paying the council tax; or
 - you receive a council tax discount or exemption and you don't tell the council about changes that affect how much council tax you should pay.
25. If you receive a discount under a council tax reduction scheme and you give false information or don't tell the council about a change to your circumstances, you are guilty of an offence and may be fined. In some cases, the council may agree that you can pay a penalty instead of facing prosecution.
26. The panel will want to know:
- if you had the information the council asked for and have evidence that you provided this when the council asked for it; and
 - if you believed the information you gave the council was right; or
 - why you didn't tell the council about a change to your circumstances.
27. The panel will also look at whether the council charged you the correct penalty under the relevant law.
28. You can find more information about council tax penalty notices by looking at the Council Tax Guidance Manual on our website.
29. You can read more about the law that applies to these appeals on page 14 of this booklet.

Check challenge penalties (for the 2017 rating list)

30. The VOA can charge a penalty if you knowingly, recklessly or carelessly give false information at the check stage or challenge stage. The panel will want to see evidence that you believed the information you gave to the VOA was right. It will also want to hear any other reason you have to believe that a penalty should not have been charged.

31. 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 you after the check stage.
32. You can read more about the law that applies to these appeals on page 14 of this booklet

Penalties for failing to provide a valuation officer with information when asked

33. If you are the owner or occupier of a property, the VOA can send you a penalty notice if you fail to provide information a valuation officer asks for to help them value properties (for example, details of the rent you charge for the property or your turnover).
34. 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.
35. After you have made an appeal, the VOA cannot ask you to pay any penalties it has sent until we have made our decision.
36. The table below shows the penalties the VOA can send you and when.

When a penalty notice can be issued	Amount of penalty
If you do not provide the information the VOA asked for within 56 days	£100
If you do not provide the information within a further 21 days, the VOA can send you a second notice and further penalties will apply	£100 plus £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 the penalty notice was sent. For example, if a property has a rateable value of £3,000, the highest penalty would be £3,000.

37. It is a criminal offence to give false information on purpose.
38. The panel has the power to reduce or cancel any penalty if:
 - you have a reasonable excuse for not sending the VOA the information it asked for; or
 - you do not have (and cannot get) the information the VOA has asked for.
39. The panel will expect you to explain why you have not given the valuation officer the information they asked for by the deadline or provide evidence that you sent the information (for example, proof of postage or a copy of an email).
40. You can read more about the law that applies to these appeals on page 14 of this booklet

Who will be at the hearing?

The panel

41. Usually, two members will hear your appeal, although occasionally the president, a vice-president or a chairman can sit alone. One of the members will chair the hearing.

The clerk

42. 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, and the clerk is responsible for writing up the decision.

A representative of the council or the VOA

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

You

44. You can speak at the hearing or you can ask a representative (for example, a friend, a solicitor or a surveyor) to speak for you. You can ask someone else to represent you, whether or not you will be there yourself. You must let us know in writing, before or at the hearing, who will be representing you.

Members of the public

45. 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 watching what happens at a hearing before the day of their own hearing.
46. 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 Consolidated Practice Statement (in the 'Private or closed hearings' section).

What happens at a hearing?

You may want to watch another hearing to see what happens. If you do, please see the list of live hearings in the 'Appeals and decisions' section of our website, then email us to ask to watch the hearing you have chosen.

47. Hearings are 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.
48. The panel and the clerk will have a copy of your case (sent by the council or the VOA). You should go through your case, explaining what you want to change, and what evidence you have to show why it should be changed.
49. You can call witnesses.
50. The panel will normally follow the procedure set out in the Consolidated Practice Statement (in the 'Model procedure' section).
51. You will normally put your case first. If you would prefer to give your case second, please let us know.

52. During the hearing:

- you will be able to ask the council or the VOA questions;
- the council or the VOA will be able to ask you questions; and
- the panel and the clerk can ask you and the council or the VOA questions.

53. 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).

54. We will send you our decision in writing. It will not be announced at the hearing.

How long does a hearing last?

55. 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?

56. If you have extra needs (for example, relating to your sight, hearing or mobility), please let us know in good time. We will do our best to help. There are more details in the Consolidated Practice Statement (in the 'Private or closed hearings' section).
57. 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.
58. Our website has more guidance, which you can access using ReachDeck, a feature which allows you to listen to the text, or download it as an MP3 file, in English or another language.

After the hearing

59. You will receive a notice of decision.
60. The notice gives you, and everyone else involved in the appeal, our decision. It also contains our reasons for the decision. It will not be a full record of what everyone said and all the evidence presented, but will explain why we made the decision we did. The notice also confirms the information 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 the notice are wrong, please let us know so that we can correct them.
61. We will also give you a link to a guidance booklet which explains what will happen next, or you can read the booklet at any time on our website. You can also ask us to send you a paper copy of the guidance booklet.
62. If we have decided to reduce or cancel your penalty, or agreed that you are a smaller proposer, we will order the council or the VOA to make the necessary changes within two weeks.
63. You can appeal to the Upper Tribunal against our decision on penalties issued by the valuation officer because you failed to provide information. However, you cannot appeal to the Upper Tribunal against our decision on a check challenge penalty, or to the high court against our decision on a council tax penalty.

Can you award costs?

64. No. We can't order one side to pay the expenses of the other, whatever the outcome of your appeal. You have to meet your own expenses (and the expenses of anyone representing you) of preparing your case and appearing at the hearing.

How do I make a complaint?

65. If you have a question or concern about the way we have handled your appeal, we will try to sort out your concerns immediately. However, if you are still not satisfied you can make a formal complaint by filling in our online complaints form. You can only use the form to complain about the way we have handled your appeal or how you have been dealt with by our staff.
66. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
67. You can also complain to our president about the behaviour of a member or members of the panel (for example, if you think they made inappropriate comments or were impolite).
68. You cannot complain about our 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', which is available on our website along with all our other guidance booklets.

How do I contact you?

69. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.
70. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.
71. When you contact us, please tell us your appeal number.

Relevant legislation

Council tax penalties

General

- Local Government Finance Act 1992

Specific

- The 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 we and the council must keep to when have to dealing with any council tax appeals.

Check challenge and business rates penalties

General

- The Local Government Finance Act 1988. Schedule 9 (as amended by section 72 of the Local Government Act 2003) applies to appeals against penalties for failing to provide information about the rent you charge.

Specific

- 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)

These laws set out the rules which we and the VOA's valuation officer must keep to when dealing with any appeals against rating penalties.

Please remember that the law sometimes changes, so you will need to check that any legislation you refer to when making your appeal is up to date. Larger public and law libraries have copies of current legislation, or you can visit www.legislation.gov.uk.

Valuation Tribunal

Phone: 0303 445 8100

Website: www.valuationtribunal.gov.uk