



**CONSOLIDATED PRACTICE STATEMENT  
FOR THE VALUATION TRIBUNAL FOR ENGLAND**

**AMENDMENTS 1 APRIL 2024**

**EXPLANATORY NOTE**

The most significant change is that the disclosure and information exchange process in relation to appeals where the billing authority is the respondent, has been changed and will apply to all new appeals which are received by the tribunal on and after 1 April 2024.

Following its receipt of an appeal, the tribunal will write to both parties and invite them to provide their full case to the tribunal and the other party within four weeks of the tribunal's notification of receipt.

The main reason behind the change is to enable the tribunal to better case manage billing authority related appeals, as it will have more complete information before it at the front end. This will enable it to make decisions quickly in relation to appeals that are clearly outside of its jurisdiction, or otherwise have no reasonable prospect of success. Hearings can then be arranged for only those appeals that require adjudication by a tribunal panel.

As the tribunal will have both parties' full cases within four weeks of the appeal being received, billing authorities will no longer be required to produce the consolidated hearing bundle. All of the changes, together with an explanatory note, are contained in a new Practice Statement PS10.

The previous PS10 is now subsumed and covered by the new PS10.

As a result of the above, PS11 has been amended so that it only relates to council tax valuation appeals. The Listing Officer is the respondent for this type of appeal.

The previous PS5 (Decisions without a hearing for 2010 Rating List and earlier Rating List) appeals has been removed and PS17 (Proceedings in other appeal types) has been re-titled as Disclosure (General Direction for other appeal types) and re-numbered as the new PS5.

The new PS5 has been amended to reflect that the tribunal no longer has any legacy NDR invalidity appeals that are outstanding.

Similarly, PS2 has been amended to reflect the fact that the tribunal no longer has any legacy appeals in relation to 2010 and earlier Rating Lists. Therefore, references to same have been removed.

PS2 has also been amended place an obligation on the parties to inform the tribunal, if there is a change of ratepayer, after the appeal has been made who needs to be added as a party to the proceedings.

PS16 (Consent Orders) has been amended to make it clear that any applications must be relevant to the grounds of the proposal.