

VALUATION  
TRIBUNAL SERVICE



## Council tax

The Tribunal's decision on your appeal.





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

### completion day

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

### council

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

### high court

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

### invalidity notice

A notice from the VOA stating that it has not accepted your proposal as valid, and the reasons for this.

### 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 it to alter the valuation list.

### valuation list

A list of all the domestic properties (homes) in a council's area which council tax is charged on.

### Valuation Office Agency (VOA)

The government agency that places homes in council tax bands.

The VOA's listing officer is responsible for making sure the valuation list is correct and up to date.

### 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).

## About this booklet

1. This booklet gives you information about the notice you have received telling you our decision (the notice of decision) and our reasons for this. It also explains what happens as a result of the decision. We tell you what you can do to challenge our decision or ask for it to be changed. The information in this booklet applies whether the decision was made by the panel at a hearing or whether it was made without you being there.
2. The booklet contains only a summary of the actions you can take following our decision. It does not include all of the law. You may want to get advice about your rights.

## What is a notice of decision?

3. The notice gives you, and everyone else involved in the appeal, our decision and the reasons for it. It also confirms the information 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 the notice is wrong, please let us know so that we can correct it.
4. As we are a judicial body (like a court), our decisions bring appeals to an end. Apart from correcting clerical errors and in the limited circumstances when a review can be carried out (both described on page 6 ), our role ends once we make our decision. Our members and staff cannot enter into any correspondence about the decision.

## What happens next?

5. Please see the relevant section below for information about the type of appeal you made

### Council tax valuation (banding) appeals

6. We put decisions about council tax valuation appeals on our website. We give the property address in full, but will only provide your initials (not your full name). You can apply to have certain information removed from the decision before we put it on our website. There are more details about this in our Consolidated Practice Statement (in the 'Publication of decisions' section). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
7. If we decide that the valuation list should be changed, the VOA must make the necessary changes within two weeks. It then has a further six weeks to tell the council about the changes. The council will look again at how much council tax you should pay.

### Appeals against invalidity notices

8. We put decisions about council tax invalidity appeals on our website. We give the property address in full, but will only provide your initials (not your full name). You can apply to have certain information removed from the decision before we put it on our website. There are more details about this in our Consolidated Practice Statement (in the 'Publication of decisions' section). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
9. The decision will show whether we accept that your proposal was valid. If so, the VOA will have to consider whether your property is in the correct council tax band. If the VOA does not agree with the changes that you want, you can ask us to hear your banding appeal at a later date.

### Council tax liability appeals

10. We put decisions about council tax liability appeals on our website. We give the full property address, but will only provide your initials (not your full name). You can apply to have certain information

removed from the decision before we put it on our website. There are more details about this in our Consolidated Practice Statement (in the 'Publication of decisions' section). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.

11. We will tell the council our decision, and the council must make the necessary changes within two weeks. If the decision changes your liability (for example, if you are no longer liable for paying council tax or the amount you are liable for changes), the council will look again at how much council tax you should pay.

### Council tax reduction appeals

12. We do not put council tax reduction decisions on our website unless you agree to this.
13. We will tell the council our decision, and the council must make the necessary changes within two weeks. If the decision changes the amount you must pay, the council will look again at your bill.

### Completion notice appeals

14. We put decisions about appeals against completion notices on our website in full, unless you have applied (and we have agreed) to remove certain information. There are more details about this in our Consolidated Practice Statement (in the 'Publication of decisions' section). This is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
15. If we set a completion day, it will be shown in the decision notice. We will tell the council and the VOA our decision.

### Penalty notice appeals

16. We put decisions about council tax penalty appeals on our website. We give the full property address, but will only provide your initials (not your full name). If we decide to reduce or cancel any penalty (fine), we will order the council to act on the decision. The council must make the necessary changes within two weeks.
17. You cannot appeal to the high court against this type of decision.

## What if there is a clerical error?

18. If there is a clerical error in the notice of decision (for example, a spelling mistake or an incorrect number), please let us know. The chairman of the panel may authorise us to correct the 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 you review your decision

19. In very limited circumstances, our president may allow a review of the decision and order the appeal to be reheard by a different panel.
20. You cannot ask for a review if you think our decision or reasoning is wrong, however much you think we have misunderstood your arguments or the law, or because there are mistakes in the decision. You can only ask for a review if you meet one of the conditions listed below.
21. You or the other party will have to show that at least one of the following conditions has been met in order to ask for a review.
  - A document relating to the proceedings was not sent or not received when it should have been by you, us, the other party or anyone else involved in the appeal (or a representative of any of these).
  - Someone involved in the appeal did not attend the hearing and had a good reason for not being there.
  - There was a ‘procedural irregularity’ (see paragraph 23).
  - Our decision was affected by a decision of, or an appeal from, the high court.
  - New evidence is found which could not reasonably have been discovered earlier (completion notice appeals only).

22. Our president may decide that the earlier decision should be set aside and the case should be heard again by a different panel. They will only do this if they are satisfied that it is in the interests of justice.

## What is a procedural irregularity?

23. A procedural irregularity refers to the way the hearing was carried out, not the actual content of the decision.
24. A procedural irregularity happens when someone who is involved in the hearing fails to keep to our Consolidated Practice Statement. It does not cover a member of the panel making a mistake.

## How do I apply for a review?

25. If you want to ask 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. Our president will only accept late applications if you can provide good reasons for the delay (for example, reasons that you have no control over).
26. If we accept your application for a review, we will write to you explaining the procedure for dealing with it.
27. The Consolidated Practice Statement (the ‘Reviews and setting aside decisions’ section) sets out the procedure for dealing with reviews.

## Can I appeal against your decision?

28. This section explains your right to appeal against our decision. You can do this for all appeals except penalty appeals.
29. You or the other party can appeal to the high court against our decision or order, but only on a point of law (if we did not correctly interpret or apply the law when making our decision).

30. 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)

31. 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. 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.
32. You cannot appeal to the high court against our decision on a penalty notice appeal. However, see below for information about judicial reviews.

### Judicial review - for all types of appeal

33. The high court may carry out a judicial review to find out if we have acted outside our powers when making our decision, or if we 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).
34. Contact details for the high court are as follows.

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)

### How do I make a complaint?

35. 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.
36. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
37. If you want to complain about the behaviour of a member or members of the tribunal (for example, if you think they made inappropriate comments or were impolite), you will need to contact the Judicial Conduct Investigations Office ([www.complaints.judicialconduct.gov.uk](http://www.complaints.judicialconduct.gov.uk)).
38. You cannot complain about our decision. The only way to object to a decision is to appeal. There is more information on this in paragraph 28.

### How do I contact you?

39. Our contact details will be on the notice we send you and they are also available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
40. Our national phone number is 0303 445 8100 and our email address is [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk).
41. 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 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](http://www.legislation.gov.uk).

**Valuation Tribunal**

Phone: 0303 445 8100

Website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)