

A guide for your appeal with the Valuation Tribunal Service

Appeals against the Billing Authority

Contents

What you need to do now	2
Preparing for the hearing	4
The hearing	6
After the hearing	9
Important information	11
Glossary	13

What you need to do now

Appeals against the Billing Authority

To help us understand your circumstances and your council tax problem, you can supply us with more information you have that helps explain your point of view.



We cannot tell you what information to include as your case is personal to you but remember we're not connected to the **Billing Authority (Local Council)** so we can't see anything you have previously sent to them.

To help you when gathering your information, you can think of this as the next **S.T.E.P** in the process:

- S – Show us**
- T – Tell us**
- E – Evidence**
- P – Provide**

You have **4 weeks from the date on the Notice of Receipt** to send further information.

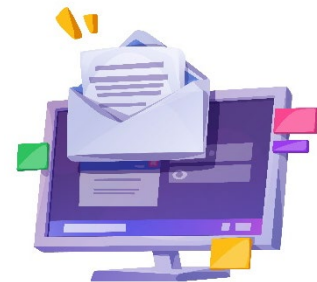
You should send your further information in **one document**. If you cannot do this, any additional attachments need to be clearly numbered and labelled in the reading order you want them to be saved.

Any further information must be sent to both the Tribunal and Council.

The **Tribunal** email address is appeals@valuationtribunal.gov.uk

If you do not have an email address for the Council, you can check their website to find one.

We already have a copy of the documents you provided when submitting your appeal and the Council also has a copy now.



Timeline of the appeal – Billing Authority appeals



It is okay if you don't have anything else you want to send but if you (or the Council) do not send any further information now, you may not be allowed to provide anything else later.

We have given the same instruction and deadline to the Council to provide their **evidence** and information.

If the Council send information, you will have an opportunity to comment on it later in the process and we will tell you when.

What next?

After the 4-week deadline has passed, a Tribunal **Clerk** will review the documents we have received.



If they find your problem is not within the **jurisdiction** of the Tribunal or your appeal has no reasonable prospect of success, they may contact you and the Council to advise that the tribunal intends to strike out your appeal.

If your appeal is within the jurisdiction of the Tribunal, the next stage is arranging a hearing. We will write to you again when a date is arranged.

Billing and payments of council tax

The Council may continue to send you council tax bills set at the current rate that you are challenging.

You should ideally continue to pay your bills. You should notify the Council if you are struggling to pay.

The **Tribunal** does not have any power to intervene with billing and payment requests.

Timeline of the appeal – Billing Authority appeals

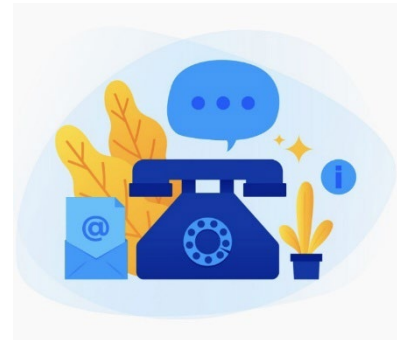


Preparing for the hearing

Appeals against the Billing Authority

What's next?

You will receive a Notice of Hearing with the date we will hear your appeal. If this date is not suitable for you, or if you will be outside of the UK on this date, please contact us as soon as possible (appeals@valuationtribunal.gov.uk or 0303 445 8100). We can discuss the alternative options available.



The Notice of Hearing will include **standard directions** confirming the process and deadlines for providing a **Rebuttal**. A Rebuttal is a written statement responding to points raised in the other party's evidence. A Rebuttal cannot include new evidence.

If the Council (the **Respondent**) wishes to provide a Rebuttal, they must send it to the Tribunal and to you no later than four weeks before the hearing.

If you (the **Appellant**) wish to provide one, you must send it to the Tribunal and the Council no later than two weeks before the hearing.

If you do not have an email address for the Council, you can check their website to find one.

The Tribunal email address is appeals@valuationtribunal.gov.uk

Neither **party** is required to submit a Rebuttal if they don't have any further comments to make.



What else you should know

Our appeals are heard by video or telephone call using a system called **Microsoft Teams**. You can find more information on our remote hearing FAQ page ([click here to visit the website](#)).

Timeline of the appeal – Billing Authority appeals



We will contact you to offer you a test Teams call before your hearing to ensure you can join without issues and to answer any questions you may have. **We cannot give legal or case advice.** A test meeting is optional. Just let us know if you'd like to arrange one. 87%* of people who took up this offer state that they found the trial run very helpful.

If you want to observe a live hearing, you can use our Appeal Search ([click here](#)) on the website to find one and then let us know. We will pass your details to the Clerk for that hearing, who will send you an invite.

Please be aware that appeals may be withdrawn and hearings can occasionally be cancelled due to unforeseen circumstances. If this happens to a hearing you wish to observe, we will aim to inform you and help arrange observation of another hearing.

Other important information

The Clerk for your hearing will send you both the invite to the hearing and confirm the timeslot for your appeal. This will be sent to you before the hearing date.

Please note sometimes appeals must be **postponed** at short notice. You will be informed if this happens and the reason why. You will be provided with a new hearing date when there is availability.



For a relisted appeal, please review the new Notice of Hearing closely as the guidance may be different to your first Notice of Hearing.

**Data true as of Beehive report 2025-2026*

Timeline of the appeal – Billing Authority appeals



The hearing

Appeals against the Billing Authority

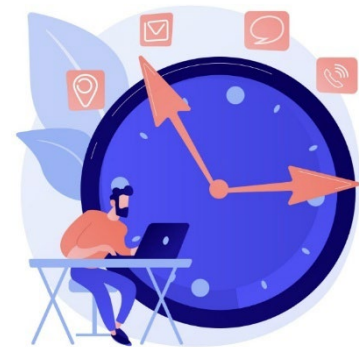
How long will the hearing take?

We usually expect an appeal hearing to take between 1 and 1.5 hours, depending on how much evidence needs to be reviewed.

When the Clerk allocates your appointment time, they will tell you if they have given your appeal 1 hour or more to be heard.

On the day of your hearing

Please join at the time given by the Clerk. You will enter a virtual (digital) lobby and when you and the Council are both ready, you will be let in to the hearing.



Please note our hearings are open to the public.

This means members of public can observe your hearing if they wish to. If an observer will be at your hearing, the Clerk will confirm this.

If you have difficulty joining the hearing

If you are not in the hearing after the start time and you have not previously advised it can go ahead without you, the Clerk may contact you by telephone to see if they can help you. If you experience difficulties when trying to join, please telephone the Clerk or the office. If the video link does not work for you, you can still join the hearing by telephone audio only.

Timeline of the appeal – Billing Authority appeals





The hearing panel

Your case will be heard by an independent panel from the **Valuation Tribunal for England (VTE)**, which is usually made up of two or three members. At least one of the members is a **Senior Member** and acts as the **Chair**.

The panel will read all the evidence before the hearing and then listen to both parties talk through the key points during the hearing. You are not expected to read through all your evidence out loud, in full. You do not need to share your screen or any documents during the hearing.

The panel make their decision based on the evidence provided by both parties, keeping in mind the relevant law that is in place.

Role of the Clerk

The Clerk (who is a member of staff for the **Valuation Tribunal Service (VTS)**), is there to keep things running smoothly and to give the panel technical and legal advice. They may ask questions for clarification. They do not take part in deciding the outcome.



Order of proceedings

The Clerk will start the hearing. They will hand over to the Chair who will confirm who presents (talks) first. Normally, you (the Appellant) go first. You can ask for the Council (the Respondent) to go first if you prefer. The order that parties talk does not affect the decision.

Presenting evidence

You will talk through the key points of your evidence. You are not expected to read through all your evidence out loud, in full. You do not need to share your screen or any documents during the hearing. After that, the other party, the panel, and the Clerk may ask questions. Then the roles reverse so both sides have the same opportunity.

Timeline of the appeal – Billing Authority appeals



Summing Up

Once all evidence has been heard, each party can give a short summary of their case. You will sum up last. No new evidence can be added at this stage. Summarising is optional and you will not be at a disadvantage if you choose not to sum up.

Panel Deliberation

The panel will retire, which means they will go to a separate digital room to discuss the evidence that has been presented. They may return to ask more questions if needed. If legal advice is given, the Clerk will share it with both parties and will ask for comments on it. If the panel have no further questions, the Clerk and/or the Panel will inform you accordingly.

Closing



When the panel has all the information it needs, the hearing ends. The panel make their decision based on the evidence provided by both parties, keeping in mind the relevant law that is in place.

In some cases, the panel might need more information that is not available during the hearing. If the panel decides to, they might give an **adjournment**, and parties will need to come back to another hearing at a future date.

Additional Guidance

Hearings are informal, so wear whatever you feel comfortable in but being mindful that it is a judicial environment. If something isn't clear, raise your hand and ask. Acronyms are often used, so please feel free to ask for clarification as and when needed. Finally, if you require a comfort break or need a moment off camera, please ask for a break.

Timeline of the appeal – Billing Authority appeals



After the hearing

Appeals against the Billing Authority

Receiving the decision

After the hearing, the Tribunal will send you a decision notice within 1 month of the hearing. The decision will include the reasons.



The decision notice is not a direct transcript or literal record of everything that was said in the hearing.

The decision will be sent to both parties at the same time.

If it is expected to take longer than 1 month, the Clerk will contact you with an update on when you can expect your decision.

If you are unhappy with the decision

You may request a review but only if one of the grounds for review applies. Details of these grounds are provided in the decision guidance booklet ([click here](#)).

Please remember that a review is only applicable under very limited circumstances.

You cannot use the review process to make an administrative complaint about the Tribunal process or to make a judicial complaint about the panel members.

You cannot use the review process to challenge the Tribunal's decision on a point of law.

You can appeal to the High Court on a point of law.



Timeline of the appeal – Billing Authority appeals



Further information on this process can be found in the decision guidance booklet ([click here](#)).

If you require any further information about the process of appealing to the High Court, please contact them directly.

If the Tribunal's decision agrees with you



The Tribunal will order the Council to apply the relevant changes and update your bill accordingly. This update should normally take around two weeks, or as directed in the decision notice if different.

Delays can happen if the Council appeals to the High Court.

If the changes are not made within the time specified, and you are not aware of the appeal going to High Court, please contact the Council for an update.

Timeline of the appeal – Billing Authority appeals



Important information

Appeals against the Billing Authority

Reasonable adjustments

If you require any reasonable adjustments to be able to join the hearing, please let us know as soon as possible. We will do our best to accommodate what we are able to.

If you need an interpreter, please tell us the language and dialect you speak. The Tribunal will arrange and pay for an interpreter.

Please remember an interpreter will only translate what is said. They will not be able to help you with your appeal.

If there is not enough time for us to provide an interpreter or any other reasonable adjustments, we may have to postpone your appeal to a different hearing date.

Giving evidence from outside the UK

The current law can be found in the Upper Tribunal (Immigration Appeals Chamber) judgment in *Agbabiaka* (evidence from abroad; Nare guidance) [2021] UKUT 286 (IAC).

The Tribunal cannot dispense justice outside of the United Kingdom so if you are not in the UK on your hearing date, you cannot provide any evidence or talk during your hearing.

You may wish to appoint someone to speak on your behalf who is going to be in the UK. You can join as a silent observer.

You can choose to have the appeal heard in your absence. This means the hearing will proceed without you, or someone on your behalf, joining the hearing to speak.

If your stay outside of the UK is temporary, you can ask us for a postponement. The request needs to be in writing. The Tribunal may agree to re-arrange the hearing date for a time when you are available and in the UK.

If the appeal is postponed

The Tribunal programme is scheduled in advance so parties can receive enough notice of their hearing dates. If your appeal is postponed, it can take many weeks or months to find a space to relist the appeal. Please be patient when waiting for a new hearing date.

Additional resources

You can read all of our full booklets of information directly on our website ([click here](#)).

You can find helpful animated guidance videos ([click here](#)) that explain the appeal and hearing process.

You can also view these videos on our official YouTube channel ([click here](#)).

Customer survey

You may be contacted by a company called “Beehive” who do the customer survey on behalf of the VTS. The information gained from this helps us to improve our service and to see where things have gone wrong. We would appreciate it if you could take some time to complete this if invited to do so.

Glossary

The Tribunal aims to be an accessible service which presents information in a clear and straightforward way. However, as we are a judicial organisation, some of the words we have to use can be difficult to understand.

You may have noticed some words earlier in this document that were **bold and blue** when they were first written. These words are the most frequently used, legal sounding words we have.

The words in this glossary include words used in this document and in other Tribunal documents we send to you. The words are in alphabetical order. The descriptions are detailed next to the words.

Adjournment – a formal delay of a scheduled hearing to a future date. An adjournment, if needed, is given at the hearing.

Appellant – the person (also known as a “party”) who applies to the Tribunal to have a decision made by another organisation reversed or changed.

Billing Authority/Local Council – a local government body responsible for the billing and collection of council tax and business rates.

Chair/Senior Member – the person leading the hearing. They are part of the Valuation Tribunal for England (VTE).

Clerk – a member of the Valuation Tribunal Service (VTS) staff who provides advice on law, practice and procedure during the hearing.

Evidence – factual documents that support that party’s point of view.

Jurisdiction – the extent of the Tribunal’s legal power to apply the law and make binding decisions. If something is “outside of jurisdiction” this means we cannot make decisions about it.

Listing Officer (also referred to as just “LO”) – a member of staff working for the Valuation Office (VO) who deals with council tax valuation matters.

Microsoft Teams (also referred to as just “Teams”) – a virtual platform that allows people to chat and video/conference call from remote locations. This means you can join a meeting from home.

Party – a term used to refer to one of the two people or organisations involved in the appeal. One party is the Appellant party. The other party is the Respondent party. Both can be referred to as “parties to the appeal.”

Postponement – a formal delay of a scheduled hearing to a future date. A postponement, if needed, is given before the hearing date.

Rebuttal – a written response from one party about the other party’s evidence. A rebuttal cannot contain new information or evidence.

Remote Hearing – the formal, virtual (digital) proceedings where both parties talk through their evidence in front of the Tribunal Panel.

Respondent – the defending party who made the original decision that is being challenged at Tribunal by the Appellant.

Standard Directions – official Tribunal instructions that must be followed by the parties to the appeal. If they are not followed, there can be consequences.

Tribunal Panel (also referred to as just “panel”) – the collective term for the members of the VTE who make a decision after hearing evidence from the parties to the appeal. A panel is often made up of one Senior Member and one other member. Sometimes the panel can be 3 people. Sometimes the panel can be just 1 Senior Member, Vice President or President if this has been previously approved.

Valuation Office (also referred to as just “VO”) – gives the government the valuations and property advice needed to support taxation and benefits. They became part of HM Revenue & Customs in April 2026. The VO send relevant information to the Council for billing purposes.

Valuation Tribunal (also referred to as just “Tribunal”) – an independent body that hears appeals regarding council tax and business rates. The Tribunal is made up of two major parts:

- Valuation Tribunal Service (VTS) – which deals with the administration.
- Valuation Tribunal for England (VTE) – which deals with the judicial decisions.