

A guide for your appeal with the Valuation Tribunal Service

Appeals against the billing authority

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Clarity approved by
Plain English Campaign

What you need to do now

Appeals against the billing authority

We, the Valuation Tribunal (the tribunal), are an independent body who provide a service to settle disputes about council tax and business rates. We are made up of two major parts:

- the Valuation Tribunal for England (VTE), who make decisions on appeals made by people and businesses who pay council tax or non-domestic rates (business rates); and
- the Valuation Tribunal Service (VTS), who provide services to help us with administration for hearings.

When reading this document, you may notice some words that are printed in **bold and blue** when they are first used. These are our most frequently used, legal-sounding words, and we explain what they mean in a glossary at the end of this document.

To help us understand your circumstances and the issue with your council tax, you can give us any information you have that helps explain your point of view.



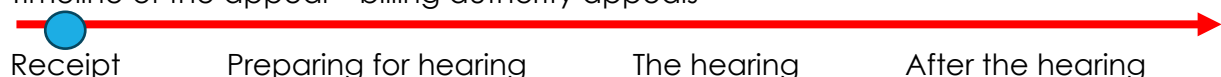
We can't tell you what information to include as your case is personal to you, but remember we're not connected to the **billing authority (local council)** so we can't see anything you have sent to them before making your appeal.

To help you when gathering your information, you can think of this as the next **step** in the process.

S – show us
T – tell us
E – evidence
P – provide

You have **four weeks from the date on the notice of receipt** (the document which tells you we have received your appeal) to send any extra information or **evidence**. The **standard directions** which come with the notice will explain this in detail.

Timeline of the appeal – billing authority appeals



You should send your information in **one document**. If you can't do this, any additional documents need to be clearly numbered and labelled in the order you want us to save and read them. You must send copies of any information to us and to the council.

Our 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 you made the appeal, and the council also have a copy now.



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 it later.

We have given the council the same instruction and deadline for providing 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 happens next?

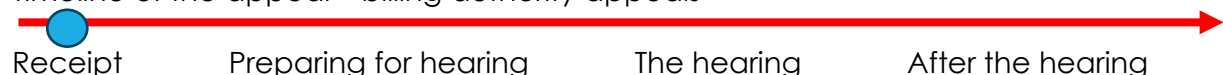
After the four-week deadline has passed, a tribunal clerk will review the documents we have received.



If they find your problem is not within our **jurisdiction** or your appeal has no reasonable prospect of success, they may contact you and the council to explain that we intend to **strike out** your appeal.

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

Timeline of the appeal – billing authority appeals



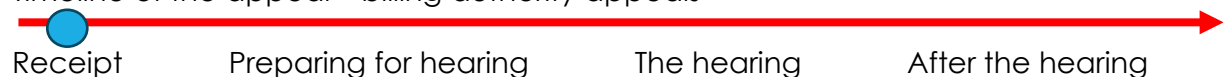
Council tax bills and payments

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

You should continue to pay your bills. Let the council know if you are struggling to pay.

We do not have any power to intervene with billing and payment requests.

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Preparing for the hearing

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What happens 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 not be in the UK on this date, please contact us as soon as possible by emailing appeals@valuationtribunal.gov.uk or calling 0303 445 8100. We can discuss the other options that are available to you.



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. It cannot include new evidence.

If the council (the **respondent**) want to provide a rebuttal, they must send it to us and to you no later than four weeks before the hearing.

If you (the **appellant**) want to provide a rebuttal, you must send it to us and the council at least two weeks before the hearing.

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

Our email address is appeals@valuationtribunal.gov.uk.

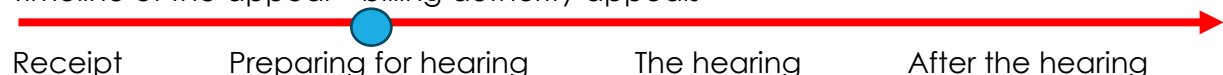
Neither **party** has to provide a rebuttal if they don't have any further comments to make.



What else you should know

Our appeals are heard by video or phone call using **Microsoft Teams**. You can find more information about this on the [remote hearing FAQ page](#) of our website.

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We will offer you a test Teams meeting before your hearing to make sure you can join without issues and to answer any questions you may have. **We cannot give legal advice or advice on individual cases.** You do not have to have a test meeting, but 87% of people who have had one say that they found it very helpful. (Information from the Beehive customer survey 2025-2026.)

If you want to watch a live hearing to see what to expect, you can use the [Appeal Search](#) page on our website to find one you want to watch, then let us know. We will pass your details to the clerk for that hearing, who will send you an invitation.

Please be aware that appeals can be withdrawn and hearings can sometimes be cancelled due to unforeseen circumstances. If this happens to a hearing you want to watch, we will try to let you know and help arrange for you to watch another hearing.

Other important information

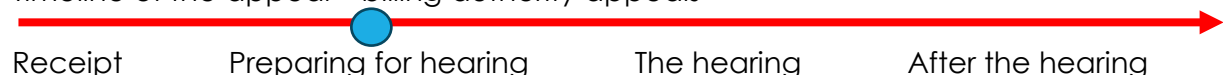
Before the date of your hearing, the clerk will send you an invitation to join the hearing and confirm the timeslot for your appeal.

Please note, sometimes appeals must be **postponed** at short notice. If this happens, we will let you know and tell you why. We will give you a new hearing date when one is available.



If your appeal is relisted (moved to a different date), please read the new notice of hearing carefully as the guidance may be different to your first notice of hearing.

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The hearing

Appeals against the billing authority

How long will the hearing take?

We usually expect an appeal hearing to take between 1 and 1½ hours, depending on how much evidence needs to be reviewed.

When the clerk gives you your appointment time, they will tell you if they have allocated 1 hour or longer for your appeal to be heard. If more time is needed on the day, the clerk will not stop the case when the time allocated has ended. This may mean that cases are heard later than the appointment time given.

On the day of your hearing

Please join the Teams meeting at the time given by the clerk. You will enter a virtual (digital) waiting area. When you and the council are both ready, you will be let in to the hearing.



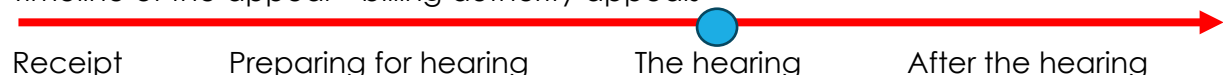
Our hearings are open to the public

Members of public can watch your hearing if they want to. The clerk will tell you if anyone will be watching your hearing.

If you have difficulty joining the hearing

If you are not in the hearing after the start time and you have not told us that it can go ahead without you, the clerk may phone you to see if you need any help. If you have difficulty joining the hearing, please phone the clerk or phone the main office on 0303 445 8100. If the video link does not work for you, you can still join the hearing by phone (not video) call.

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The hearing panel

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

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

The panel make the 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 if they need anything clarifying. They do not take part in deciding the outcome.

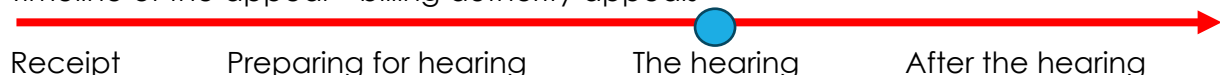
Order of proceedings

The clerk will start the hearing. They will hand over to the chairperson, who will confirm who presents (gives) their evidence first. This will normally be you, but you can ask for the council to go first if you prefer. The order that the parties give evidence will not affect the decision.

Presenting evidence

You will talk through the main points of your evidence. You are not expected to read all of your evidence out loud. You do not need to share your screen or any documents during the hearing. After that, the council, the panel and the clerk may ask you questions. The council will then present their evidence and you, the panel and the clerk can ask them questions.

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Summing up

Once both parties have presented their evidence, they can each give a short summary of their case (known as summing up). The council will sum up first. No new evidence can be added at this stage. You do not have to sum up, and you will not be at a disadvantage if you choose not to.

Panel deliberation

The panel will retire, which means they will discuss the evidence that has been presented without you and the council being able to see or hear them. The panel may return to ask more questions if necessary. If the panel receive legal advice, the clerk will share this with you and the council and will ask for any comments on it. If the panel have no further questions, the clerk or the panel (or both) will tell you.

Closing



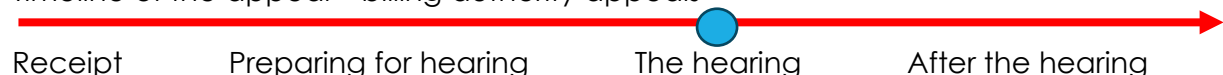
When the panel have all the information they need, the hearing ends. The panel make their decision based on the evidence provided by both parties, keeping in mind the relevant law that is in place.

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

Additional guidance

Hearings are informal so you can wear whatever you feel comfortable in, but please remember that it is a legal proceeding. If something isn't clear, or you do not understand a term that is used, raise your hand and ask what it means. Finally, if you need a comfort break or a moment off camera, please ask for a break.

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After the hearing

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Receiving the decision

After the hearing, we will send you a decision notice within one month. The notice will include the reasons for the decision.



The decision notice is not a direct record of everything that was said during the hearing.

We will send the decision to you and the council at the same time.

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

If you are not happy with the decision

You can ask for a review, but only if one of the grounds for review applies. These grounds are explained in our [decision guidance booklet](#), which you will receive with the decision.

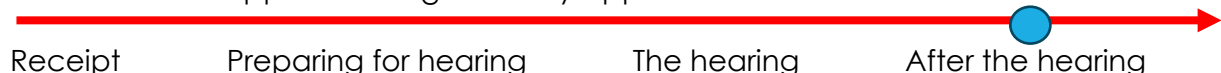
Please remember that a review can only be carried out in very limited circumstances.

You cannot use the review process to make a complaint about the tribunal process or the panel members.

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

You can appeal to the high court about a point of law.

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For more information on this process, please see our [decision guidance booklet](#).

If you would like more information about the process of appealing to the [high court](#), please contact them direct.

If the panel agree with you and your appeal is allowed or partly allowed

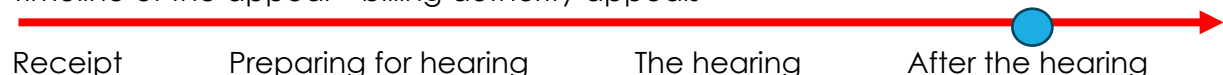


We will order the council to apply the relevant changes and update your bill in line with the decision. This update should normally take around two weeks, or as long as we tell you in the decision notice (if different).

Delays can happen if the council appeal to the high court.

If the changes are not made within the time allowed, and you are not aware of the appeal going to the high court, please contact the council for an update.

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Important information

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Reasonable adjustments

If you will need any reasonable adjustments to be able to join the hearing, please let us know as soon as possible. We will do our best to meet your request.

If you need an interpreter, please tell us the language and dialect you speak. We 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 is set out in the Upper Tribunal (Immigration Appeals Chamber) judgment in *Agbabiaka* (evidence from abroad; Nare guidance) [2021] UKUT 286 (IAC).

We have no jurisdiction outside the UK. If you are not in the UK on your hearing date, you cannot provide any evidence or talk during your hearing unless the President of the Valuation Tribunal for England has given you permission to do so.

You may want to appoint someone in the UK to speak on your behalf. You can still join the hearing, but you will not be allowed to speak.

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

If your stay outside the UK is temporary, you can ask us to postpone your appeal. Your request must be in writing. We may agree to rearrange the hearing for a date when you are in the UK.

If your appeal is postponed

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

Additional resources

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

We have some helpful [guidance videos](#) that explain the appeal and hearing process.

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

Customer survey

You may be contacted by a company called Beehive, who carry out a customer survey on our behalf. The information from the survey helps us to improve our service and see where things have gone wrong. If Beehive contact you, we would appreciate it if you took the time to take part in the survey.

Glossary

We aim to present information in a clear and straightforward way. However, we are a legal organisation and some of the words we have to use can be difficult to understand.

This glossary explains words used in this document and in other documents we may send you.

Adjournment – a formal delay of a scheduled hearing to a future date. An adjournment may be given at the hearing.

Appellant – the person who applies to have a decision made by another organisation reversed or changed.

Billing authority or local council – a local government body responsible for issuing bills for, and collecting, council tax and business rates.

Chairperson or 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 a party's point of view.

Jurisdiction – the extent of our 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 (LO) – a member of staff working for the **Valuation Office (VO)**, who deals with council tax valuation matters.

Microsoft Teams (Teams) – a virtual platform that allows people to chat and take part in video or conference calls. Teams allows you to join a hearing from home.

Panel – the members of the Valuation Tribunal for England who make a decision after hearing evidence from the parties to an appeal. Panels are often made up of one senior member and one other member. Sometimes panels can be made up of three people. Sometimes panels can be just one person – a senior member, a vice president or a president – if this has been approved beforehand.

Party – a term used to refer to one of the people or organisations involved in an appeal. One party is the appellant and the other is the respondent. 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 – a formal hearing where both parties present their evidence to the panel by video or phone call.

Respondent – the party who made the decision that is being challenged by the appellant.

Standard directions – official instructions that we give to the parties to the appeal. If they are not followed, there can be consequences (such as your evidence not being considered).

Strike out – to end an appeal without a hearing as the problem is outside our jurisdiction or has no reasonable prospect of success.

Valuation Office (VO) – an organisation that gives the government the valuations and property advice it needs to make decisions on tax and benefits. The VO became part of HM Revenue & Customs in April 2026. The VO sends relevant information to the council for billing purposes.