



VTE/PS/A1: 15 July 2010
[Effective from 15.7.10]

PRACTICE STATEMENT:
EXTENSIONS OF TIME LIMITS FOR MAKING APPEALS

1. The regulations¹ authorise the President of the Tribunal to permit an appeal to be pursued in the following types of case if satisfied that the person wishing to appeal was unable to appeal by the normal deadline because of circumstances beyond his/her control:

- a) Council Tax Liability;
- b) Council Tax Completion Notice;
- c) Council Tax Penalty;
- d) Council Tax Valuation Band.

2. In the following types of case, a request for an extension of time in which to appeal may be made to the President:²

- a) Non-Domestic Rating Completion Notice;
- b) Non-Domestic Rating Penalty.³

The request must include the reason the notice of appeal was not provided in time.

3. To apply for an extension of a time limit in any of the above circumstances, the prescribed application form 'Extension of Time Limits for Appeals' must be completed and sent, together with the Appeal Form, to the Registrar of The Valuation Tribunal at the address provided on the form.

4. The Registrar will record receipt of the application. The application will be considered by or on behalf of the President (provided the appeal form in all other respects meets the criteria).

¹ Council Tax Liability, Council Tax Completion Notice and Council Tax Penalty are covered by regulation 21 of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI 2009 No 2269); Council Tax Valuation is covered by regulation 10 of The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009 No 2270).

² Covered by regulation 19 of The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009 No 2268) and regulation 6 (3)(a) of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI 2009 No 2269).

³ The procedure described here will apply notwithstanding the provision in primary legislation that an appeal must be made within 28 days (Local Government Finance Act 1988, Sched. 9, para. 5C(2), as amended by the Local Government Act 2003, s. 72) as it must be read subject to the Human Rights Act which guarantees the right to a (fair) hearing.

5. Unless the appeal form fails to meet the criteria, the potential respondent and any other party identified will be informed of the application for an extension of time and invited to submit any representations.

6. In considering the application:

- further information may be required from the applicant;
- information may be sought from other potential parties to the appeal;
- the applicant and potential parties may be invited to a hearing to consider the matter further.

7. The President will have regard to such of the following, and any other, matters as appear relevant to determining the application:

- When was the notice actually received?
- Was the applicant informed of the right of appeal and the 28-day limit?
- Has the applicant acted with all reasonable speed in the circumstances?
- Has the applicant advanced, with sufficient proof, any reasons to justify delay, such as illness, absence from home or bereavement?
- Is the delay such that it would be contrary to the interests of justice to permit the appeal to be heard or heard fairly?

8. A decision will be issued to the applicant with copies sent to all other parties (or potential parties).

9. There is no right of appeal against a decision to reject the application and a further application may be made only on the basis of completely new information that was not available or known at the time of the earlier application.



President

15 July 2010