



VTE/PS/A2: 1 November 2011
[Effective from 1.1.12]

PRACTICE STATEMENT: LISTING OF NON-DOMESTIC RATING APPEALS¹

Introduction

1. The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Regulations) 2009 (SI 2009 No 2268) set out the procedure and circumstances in which a request (called a proposal) made by a ratepayer to the Valuation Office Agency to alter the rating assessment may be made.
2. Under regulation 13, if the matter remains outstanding, the dispute is automatically transmitted within three months by the Valuation Officer (VO) to the Tribunal.
3. Under regulation 8, if the dispute concerns the validity of the proposal and remains outstanding, it is automatically transmitted after four weeks by the VO to the Tribunal, provided that the ratepayer has complied with the regulatory requirements.
4. Other types of dispute which remain outstanding are also transmitted by the VO to the Tribunal. The exceptions to this are Completion Notice and Penalty Notice appeals where the appellant must appeal direct to the Tribunal within 28 days of receiving the above notice.²

Listing of Programmed Appeals

5. All appeals which have been placed in a programme by the VO will be listed after the submission or target date has been reached, unless:
 - a direction has been issued by the Tribunal treating the appeal as a lead appeal;
 - notice has been served (whether by direction or not) to stay proceedings;
 - The Tribunal has determined that the matter should be dealt with outside of a programme in accordance with paragraphs 8 and 9 below.
6. It is the intention of the Tribunal, wherever possible, to arrange for the first hearing of an appeal within 12 weeks of the programmed target date unless:
 - it is a completion notice appeal; or

¹ This Practice Statement replaces the version dated 23 March 2010, the only change being the substitution of "12" for "10" weeks in para. 6 to bring it into line with the new PS A7-1.

² For out-of-time appeal applications, see Practice Statement: *Extensions of Time Limits for Making Appeals*, VTE/PS/A1: 23 March 2010.

- it has been determined to be a complex case (in which case, see Practice Statement: *Complex Cases: Case Management*, VTE/PS/A3: 23 March 2010).

7. The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI 2009 No 2269) require parties to receive a minimum of 14 days' notice of the hearing, although a shorter period is permissible, with the parties consent or in exceptional or urgent circumstances. Wherever possible, the Tribunal will aim to provide at least six weeks' notice of the first hearing.

Appeal(s) to be listed outside of a Programme

8. Where the appellant has made a written application to the Registrar for the appeal(s) to be heard outside of any programme, the Registrar will refer the matter to a senior member of the Tribunal for determination.

9. The senior member will seek the views of other parties to the appeal before making such a determination and will consider the reasons for the request, the effects of hearing the matter outside of any programme on any other parties who may have appeals outstanding on similar issues and any views of other parties which have been submitted. If the application is successful, the timescale for the listing and hearing of the appeal will be prescribed.

Listing of Invalid, transitional certificate, Penalty Notices, Completion Notices and any other appeals which are not programmed by the Valuation Office Agency.

10. The Tribunal will aim, wherever possible, to arrange a first hearing of a penalty appeal within three months of receipt.

11. Where the Tribunal has received any other type of non-domestic rating appeal which has not been programmed by the VO and in respect of which there is no intention to programme it (such as in the case of disputes regarding the validity of the proposal, transitional certificates and completion notices), then the Tribunal will aim, wherever possible, to arrange a first hearing within six months of receipt.

12. The regulations require parties to receive a minimum of 14 days' notice of the hearing, although this period may be shortened with the parties' consent or in exceptional or urgent circumstances. Wherever possible, the Tribunal will aim to provide at least six weeks' notice of the first hearing.



1 November 2011

President