



VTE/PS/A9: 10 August 2011  
[Effective from 01.09.11]

## **PRACTICE STATEMENT: INITIATING A COUNCIL TAX LIABILITY APPEAL**

### **Explanatory Note**

The Local Government Finance Act 1992, s.16, sets out only in the most general terms what is required to constitute an appeal against council tax liability; and the detail that previously appeared in the statutory regulations has not been included in the current Procedure Regulations (SI 2009, No 2269).

This Practice Statement therefore makes good that omission by stipulating, under the Tribunal's general power to regulate its own procedure (Procedure Regulations, reg. 6(1) and (3)(d)) what information the Tribunal requires and empowers the Tribunal automatically to strike out the appeal /notice of appeal if the required information has not been provided by the due date (regs. 6(2), 8(1) and 10(1)).

1. The following information must be provided in writing by a person wishing to appeal against a billing authority's decision in respect of that person's council tax liability:

- Name and contact details;
- Address of the property in question;
- Grounds on which liability is disputed;
- Relevant period(s) of liability;
- Date on which the person served notice on the billing authority;

**OR**

(if the authority has replied)

Date on which the authority notified their decision (together with a copy of the decision letter).

2. The above information is most conveniently provided on the prescribed form, but if the information is provided otherwise than on the prescribed form, it will nevertheless found a valid appeal and proceed accordingly.
3. If some but not all of the information required under para. 1 above is received, the communication will be acknowledged and the sender informed, by way of a formal direction -

- i. of the further information required to enable the appeal to proceed;
- ii. the date by which it should be received (normally, 28 days); and
- iii. that failure to provide the outstanding information by the due date will result in automatic striking out of the proceedings.

10 August 2011

A handwritten signature in black ink, appearing to be 'Q. Z. 1' or similar, written in a cursive style.

President