



VTE/PS/C4: 14 July 2011
[Effective from 1.9.11]

PRACTICE STATEMENT:
LEAD APPEALS: STAYING OF RELATED APPEALS

1. This Practice Statement sets out how related appeals are to be handled following the Tribunal's decision in a lead appeal or appeals so designated under regulation 6(3)(b) or 7 of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI 2009 No. 2269).
2. The related appeals will continue to be stayed for one month (or such other period as the Tribunal may direct) after the Tribunal's decision has been issued to all of the parties.
3. The decision will be accompanied by a notice informing the parties of their right to apply for a direction as described in the following paragraph.
4. During that period, parties to a related appeal may apply in writing for (i) a direction that the decision does not apply to, and is not binding on, the parties to that particular related appeal or (ii) a further direction facilitating the disposal of the appeal.
5. Any such application shall specify the grounds on which the application is made and shall be served on the other party or parties who shall have 14 days to make representations.
6. Applications will be determined by a chairman or panel, normally without a hearing, as a chairman shall direct, but a party arguing that the decision does not apply to and is not binding on the particular case is entitled to a hearing if requested.
7. Subject to para. 8 below, any related appeal where there has not been an application under paragraph 4, or where such an application has been rejected, shall then be disposed of in accordance with the Tribunal's decision in the lead appeal or appeals, or further directions may be made.
8. Where, within one month of the issue of the decision under para. 2 above, a party to the lead appeal or appeals has initiated an appeal against the Tribunal's decision to the High Court or Upper Tribunal, including an application for judicial review, the Tribunal will direct (unless it has already made a direction pursuant to reg. 7(4)) under reg. 7(5) that the related appeals will continue to be stayed until the High Court or the Upper Tribunal, as the case may be, has determined the appeal.
9. Once the High Court or Upper Tribunal has determined the lead appeal, the Tribunal will so inform the parties in the related appeals and send the Tribunal's directions providing for the disposal of the related appeals in accordance with the judgment.

10. A party to a related appeal who has received a direction made in accordance with the preceding paragraph may apply in writing within one month for that direction to be varied on the ground that the judgment does not apply to, and is not binding, on the parties to that particular appeal, and any such application shall be determined by a chairman or panel without a hearing unless the chairman, panel or applicant requires one.

14 July 2011

A handwritten signature in black ink, consisting of a large, stylized 'Q' followed by a vertical line and a diagonal stroke.

President

Regulations 6(3)(b) and 7 of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (S.I. 2009 No. 2269)

Appeal management powers

6.—

(3) In particular, and without restricting the general powers in paragraphs (1) and (2), the VTE may—

(b) consolidate or hear together two or more sets of proceedings or parts of proceedings raising common issues, or treat an appeal as a lead appeal (whether in accordance with regulation 7 or otherwise);

Lead appeals

7.—

(1) This regulation applies if—

(a) two or more appeals have been made to the VTE—

(i) under regulation 10 of the CT Regulations (“related CT appeals”) or

(ii) under regulation 13 of the NDR Regulations (“related NDR appeals”);

(b) as regards each of the related CT or NDR appeals the VTE has not made a decision disposing of the proceedings; and

(c) the related CT or NDR appeals give rise to common or related issues of fact or law.

(2) The VTE may give a direction—

(a) specifying one or more of the related CT or NDR appeals as a lead appeal or lead appeals; and

(b) staying the other related CT or NDR appeals.

(3) When the VTE makes a decision in respect of the common or related issues—

(a) the VTE must send a copy of that decision to each party in each of the related CT or NDR appeals; and

(b) subject to paragraph (4), that decision shall be binding on each of those parties.

(4) Within one month after the date on which the VTE sends a copy of the decision to a party under paragraph (3)(a), that party may apply in writing for a direction that the decision does not apply to, and is not binding on the parties to, a particular related CT or NDR appeal.

(5) The VTE must give directions in respect of appeals which are stayed under paragraph (2)(b), providing for the disposal of, or further directions in, those appeals.

(6) If before the VTE makes a decision in respect of the common or related issues—

(a) the lead appeal is withdrawn; or

(b) where there is more than one lead appeal, all of the lead appeals are withdrawn, the VTE must give directions as to whether—

(i) another appeal or other appeals are to be specified as a lead appeal or appeals; and

(ii) any direction affecting the related CT or NDR appeals should be set aside or amended.