



Rating lists 2017 and later

These directions are formal orders and must be complied with. They are intended to help the parties and the Tribunal deal with appeals fairly, swiftly and economically, together with furthering the overriding objective. A party may apply to the Tribunal for any of these Directions, including time limits, to be varied, or for any other appropriate direction.

Practice Statement appeal information and evidence Directions

1. No later than **four weeks** after being notified of the appeal, the respondent Valuation Officer must serve notice on the Tribunal and the appellant if they believe the appeal was not submitted with the correct evidence or information, provided under regulation 9 of The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017, which the respondent intends to rely on at the hearing. The notice must:

- a) state the date on which the information or evidence was provided under regulation 9 together with supporting evidence of service and provide a copy of the missing material; or
- b) state which information or evidence has been submitted with the appeal which was not provided under regulation 9 and why he objects to it being included;
- c) in all cases advise the appellant that he can object in accordance with para. 2.

2. No later than **two weeks** after a notice has been served on the appellant under 1. (appeal material is disputed), the appellant can serve notice on the respondent, any other party to the appeal and the Tribunal disputing the notice and providing reasons as to why the material should or should not be included.

3. Where such a dispute arises the Tribunal will decide the point on the papers, or at a case management hearing or as a preliminary point at the substantive hearing. If the appellant does not dispute the inclusion or removal of the evidence or information provided by the respondent it will automatically be added to or removed from the appeal documentation and considered by the Tribunal when disposing of the appeal.

Practice Statement Directions for appeals decided without a hearing

4. Where the appellant wishes the appeal to be decided without a hearing (on the papers alone) in accordance with Regulation 28 of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (as amended) this must be requested at the time of making the appeal. The Tribunal will consider a late application, but this must be made within two weeks of the notice of the Standard Directions being issued.

5. Where such an application is made with the appeal, the respondent and any other party has **two weeks** from the date they are notified of the request to make any

objection to it. If there is no objection the Tribunal will, provided it considers it just to do so, decide the appeal without a hearing.

6. Where a dispute arises under 1 or 2 above the Tribunal will decide the point on the papers as part of the disposal of the appeal without a hearing.

7. As the appeal may be decided without a hearing shortly after the period in which parties are advised that the Tribunal intends to dispose of proceedings without a hearing, it is unlikely there will be any opportunity for a party to include any further evidence.

Standard Directions for 2017 List and later List NDR appeals

Further evidence

1. No later than **four weeks** before the date of the hearing, a party must make written application to the Tribunal (with a copy to the other parties) if it intends to include at the hearing any new evidence which:

a) was not included within the notice of appeal but which all parties have subsequently agreed in writing to include (together with a copy of the written agreement); or

b) relates to the ground on which the proposal was made, was not known to the party and could not reasonably have been acquired by the party before the proposal was determined under Part 2 of the NDR Regulations¹.

2. The application must specify the reasons for the late application and if under b) above set out:

- why the evidence was not available earlier;
- when it came into the possession of the party.

3. Starting from the date notice is served on them requesting the inclusion of the new evidence, parties to the appeal have **two weeks** to raise with the Tribunal any objection in writing and issue copies to all other parties.

4. The Tribunal will notify the parties of its decision whether or not to include the new evidence. Where it decides to include this new evidence any other party to the appeal may make application within **one week** of the notification by the Tribunal for further new evidence to be considered at the hearing. In making application the party must state why this new evidence is required, how it relates to the evidence that the Tribunal has already agreed to include and how it relates to the ground on which the proposal was made. The application must include a copy of the evidence the party wishes to include; at the same time copies of the application and evidence must be served on all other parties. Those parties have **one week** from when the application is served to make any objection in writing to the Tribunal, copying in all other parties.

¹ The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017

5. All documents and applications must be filed and served **electronically** on any party who has provided an email address for service in the proceedings

The hearing

6. Each party is expected to attend the hearing. An appellant wishing their appeal to be decided without a hearing (on the papers) should make application to the Tribunal when making the appeal. In exceptional circumstances, the Tribunal may allow late written applications within **two weeks** of these Directions being served, any application must be copied to the respondent and any other parties to the appeal.

7. Where such an application is made, the respondent and any other party has **two weeks** from the date they are notified of the appellant's request to make any objection to the request. The Tribunal will not consider objections made outside of this timeframe; the Tribunal will, provided it considers able to do so, decide the appeal without a hearing.

8. If a party wishes the case to be heard at a hearing in their absence they must notify the Tribunal at least **two weeks** before the hearing.

9. Where an offer to settle has been made by the respondent but the appeal remains outstanding, the panel may confirm the figure at the hearing provided a copy of the settlement offer is submitted to the Tribunal by the appellant in advance together with a request for confirmation to be made at the hearing.

10. Any appellant failing to comply with these Directions may find their appeal struck out. If the respondent fails to comply with these Directions, it may be barred.

Varying these Directions

11. A party may apply to the Tribunal for any of these Directions, including time limits, to be varied, or for any other appropriate direction.

12. An act which these Directions require to be done by a particular day must be done by 5pm on that day.

Explanatory Note for the Practice Statement and Standard Directions for 2017 List and later List NDR appeals

This Practice Statement with Directions sets out the way in which the Tribunal disposes of proceedings following the Governments reform of rating appeals and changes to the legislation, in particular:

- The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017
- The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2017

Appeal information and evidence

1. The appeal will be decided on the basis of the documentation provided at the time the appeal is made (unless new evidence is allowed by the Tribunal). It is therefore important that evidence and information that either party wishes to rely on when the appeal is decided is provided with the appeal. As the respondent does not submit his own evidence and information to the Tribunal but relies on copies provided by the appellant, it is important that the respondent has an opportunity to examine what has been submitted.

2. Where the respondent considers information and evidence he provided when the proposal was being considered is missing from the appeal documentation, or that evidence or information has been included with the appeal that was not provided by the parties when the proposal was being considered, he has an opportunity to point this out to the Tribunal and the appellant within four weeks of receiving the appeal details.

3. If the appellant objects to missing documentation being provided then it is important that they do so within two weeks of being notified by the respondent. They must explain why they object, with any supporting evidence. **If the appellant does not object within two weeks the Tribunal and respondent can assume the material is not disputed and forms part of the appeal documentation.**

4. Where a dispute arises the Tribunal will try to resolve matters on the papers before the hearing, if it can, or it may arrange a case management hearing to decide the point or might decide to resolve the dispute as a preliminary matter at the hearing. The Tribunal will notify the parties of the course of action it intends to take.

Decision without a hearing

1. The Tribunal and the parties may consent to an appeal being decided without a hearing. This means that the appeal will be decided on all the papers submitted with the appeal and none of the parties will attend. The matters considered will include any dispute over the evidence and information lodged with the appeal.

Further evidence

2. There are limitations in legislation on the evidence that the Tribunal can accept after the appeal documentation has been lodged. There are two ways in which

evidence can be admitted:

- a) where all the parties agree in writing to the evidence being provided; or
- b) where the evidence provided by a party relates to the grounds of the proposal and was not known to the party before the respondent issued a decision notice or if one is not issued, the cut off point for one to be issued (that is the date when an appeal can be made).

7. Such an application must be made **four weeks** before the hearing date. In making application the new evidence must be provided to all parties and the Tribunal.

8. Parties will still be able to make application at the hearing to allow such evidence, by seeking a variation of the timeframe on the Directions but, in addition to meeting the requirements above, they will also need to set out why they failed to make application earlier.

9. Where the Tribunal allows new evidence, other parties to the appeal may seek to provide further evidence themselves in response, provided it is in respect of the new evidence and also within the grounds of the proposal.

10. Parties may object in writing to any application to include new evidence but in doing so must give their reasons within the prescribed timescale.

11. All such evidence must be served on the Tribunal and any other party (provided they have not objected to such a method of service) by email.

The hearing

12. The Tribunal panel will decide the appeal on the basis of all the documentation submitted with the appeal form together with any new evidence allowed. Parties do not need to bring bundles for the panel as they will be provided by the VTS.

13. If an appellant wishes the appeal to be heard in their absence at a hearing then they must make a written request at least two weeks before the hearing. In such cases it must be assumed that the respondent and any other parties to the appeal will attend unless they also have requested the matter be heard in their absence.

14. If an appellant does not appear and has not requested that their appeal be heard in their absence, then the appeal may be struck out on the basis of their failure to attend or dismissed if, due to their non-appearance, the appeal cannot proceed.

15. If a respondent or any other party other than the appellant, fails to attend having not requested the matter proceed in their absence, the Tribunal may decide to bar them from taking further part in proceedings, although the appeal will still be heard on the basis of the documentation submitted with the appeal and any new evidence allowed.