

VTW BEST PRACTICE PROTOCOL No. 1B

LISTING OF NON-DOMESTIC RATING APPEALS

Introduction

1. The Non-Domestic (Alteration of Lists and Appeals) (Wales) Regulations 2005 (SI 2005/758) set out the procedure and circumstances in which proposals may be made.
2. The regulations provide that the VT may hear and determine the following non-domestic appeals:
 - Invalid proposals (Regulation 8)
 - Disagreement as to proposed alteration (Regulation 13)
 - Completion Notice (Paragraph 4, Schedule 4A LGFA 1988)
 - Penalties (Paragraph 5A, Schedule 9 LGFA 1988)
3. Regulation 13 – where the proposal remains outstanding, it will be transmitted within 3 months by the Valuation Officer (VO) to the Valuation Tribunal (VT)
4. Regulation 8 – where the proposal has been determined as invalid by the VO and remains outstanding, it shall be automatically transmitted after 4 weeks by the VO to the VT.
5. Other types of non-domestic proposals which remain outstanding will also be transmitted by the VO to the VT, the exception being that Completion Notice and Penalty Notice appeals are made direct to the Tribunal within 28 days of receipt of the relevant notice.

Listing of Programmed Appeals

6. All appeals which have been placed in a programme by the VO and not settled by the target date, will normally be listed (as detailed in point 9) unless the VT determines that the matter should be dealt with outside of a programme in accordance with point 11.
7. Where two or more appeals have been made in relation to the same hereditament, they will be dealt with in the order in which the alterations have taken effect.
8. Where appeals have been made under both the Non-Domestic Rating and the Council Tax Valuation Lists in respect of the same property, the appeals will be dealt with in such order as best designed to secure the interests of justice.
9. It is the intention of the VT, wherever possible, to arrange for a first hearing of an appeal within 6 – 8 weeks of the target date unless it has been determined that the appeal should proceed initially to a pre hearing review (see best practice protocol VTW 1C)

10. Regulations require the parties to receive a minimum of 28 days notice of the date, time and place of the hearing. The VT will aim, wherever possible, to give all parties at least six weeks' notice of the hearing.

Appeal(s) to be listed outside of a Programme

11. Where the VT has been aware or has received an application from a party that the appeal needs to be listed outside the programme, e.g. where the appellant is suffering hardship, the VT will consider each request and inform the parties accordingly.

Listing of Invalid, Penalty Notice, Completion Notice and any other appeals which are not programmed by the VOA

12. The VT will aim, wherever possible to list a first hearing of a completion notice and penalty notice appeal within 3 months of receipt.

13. The VT will aim, wherever possible to list a first hearing of any other type of non-domestic rating appeal which has not been programmed within 6 months of receipt.

14. Regulations require the parties to receive a minimum of 28 days notice of the date, time and place of the hearing. The VT will aim, wherever possible, to give all parties at least six week's notice of the hearing.