

# **VTW BEST PRACTICE PROTOCOL 3A**

## **REVIEW OF DECISIONS**

### **Introduction**

1. The review of decisions procedure applies to all types of appeal heard by the Tribunal/Appeal Panel:
  - Non-domestic rating;
  - Council tax valuation;
  - Council tax liability/reduction; and
  - Completion notices.

### **Legislation**

- Regulation 35 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 (SI 2005/758)
- Regulation 30 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (SI 1993/290)
- Regulation 42 of the Valuation Tribunal for Wales Regulations 2010 (SI 2010/713)

### **Applications**

2. An application must be made in writing to the Valuation Tribunal for Wales (VTW) within four weeks of the date on which notice of the decision is served.
3. An application may be dismissed if it is made outside the above time limit.
4. All applications for a review of decision should:
  - cite the relevant ground or grounds on which the application is made; and
  - provide a reasoned supporting statement for the application.
5. The application will be acknowledged by the VTW.

### **Consideration of Applications**

6. The VTW upon receipt of the application will ascertain if there is a valid ground for review.

7. Where there is no valid ground for review, the VTW will write to the relevant party informing them of this.
8. Where it is certain that grounds for review exist, the VTW will refer the application to the Tribunal/Appeal Panel for consideration.

## **Review**

9. The Tribunal/Appeal Panel appointed to review a decision, so far as is reasonably practicable, will consist of the same members who made the initial decision.
10. The Tribunal/Appeal Panel members will consider the application and may decide:
  - Not to undertake a review as the relevant criteria have not been met;
  - To undertake a review and not set aside the decision; or
  - To undertake a review and set aside the decision under the hand of the Presiding member.
11. If the decision is not set aside, i.e. it stands unchanged, the parties will be informed of their right to appeal.
12. If the decision is set aside, any order made as a consequence of the original decision will be revoked. The Tribunal/Appeal Panel will order the case to be re-heard or re-determined by the same or a differently constituted Tribunal/Appeal Panel.
13. The VTW will inform the party(ies) of the Tribunal/Appeal Panel's decision as soon as is reasonably practicable.