VTW BEST PRACTICE PROTOCOL 1A

EXTENDING APPEAL TIME LIMITS

Introduction

1. A party appealing against a decision of the Billing Authority/Valuation Officer in the following types of cases must do so within prescribed time limits of the receipt of the notice.

(a) Council Tax Liability - 2 months
(b) Council Tax Completion Notice – 1 month
(c) Council Tax Penalty Notice – 1 month

2. The appeal **MAY** be dismissed if it is made outside these periods.

3. The regulations allow the President to authorise the appeal to be entertained outside the time limits where he/she is satisfied that the failure was due to circumstances beyond that person's control.

Legislation

- Council Tax Liability - Section 16 of the Local Government Finance Act 1992 (LGFA 1992)
- Council Tax Completion Notice – Section 17 of the LGFA 1992 and Schedule 4A paragraph 4 of the Local Government Finance Act 1988 (LGFA 1988)
- Council Tax Penalty Notice - Schedule 3 paragraph 3(1) of the LGFA 1992
- Regulation 29 The Valuation Tribunal for Wales Regulations 2010 (SI 2010/713)

- Non Domestic Completion Notice - Schedule 4A paragraph 4 of the LGFA 1988
- Non Domestic Penalty Notice – Schedule 9 paragraph 5A of the LGFA 1988
- Regulations 19, 20 and 23 The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 (SI 2005/758)

Procedure

4. An application for an extension of time limits must be made in writing to the President and must include the reason(s) why the notice of appeal was not made within the prescribed time limits.

5. The Regional Clerk will confirm receipt of the application and make the necessary arrangements for the application to be considered.

6. Where the party has failed to include the required information, the Regional Clerk will write and request that information.

7. In considering the application, regard will be made to the following:

- When was the notice received?
- Was the applicant informed of the right of appeal and the relevant time limit?
- Has the applicant acted with all reasonable speed in the circumstances?
- Has the applicant provided sufficient proof/reasons to justify the delay, such as illness, absence from home or bereavement?
- Is further information required from the applicant or other party(ies) to the appeal?

Decision

8. A decision will be issued to the applicant as soon as is practicable.

Further Appeal

9. There is no further right of appeal before this Tribunal against the President's decision to reject the application.