

VTW BEST PRACTICE PROTOCOL 1F

EVIDENCE

Introduction

1. The Tribunal/Appeal Panel is able to accept evidence, whether given orally or in documentary form, which endeavours to establish fact.
2. Apart from the provisions set out in the legislation below, a Tribunal/Appeal Panel is not bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Legislation

- Regulations 31 and 32 the Non-Domestic Rating (Alteration of Lists and Appeals)(Wales) Regulations 2005 (SI 2005/758)
- Regulations 26 and 27 the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (SI 1993/290)
- Regulations 38 and 39 the Valuation Tribunal for Wales Regulations 2010 (SI 2010/713)

Exchange of Evidence

3. **With the exception of the information detailed in “Restrictions on use of information” below**, there are no statutory requirements in Wales for parties to have exchanged evidence/statements of case prior to the hearing day.
4. However, the Tribunal expects that **parties to have discussed and exchanged evidence at least 2 weeks before the hearing day.**

Restrictions on use of information

5. Regulations restrict the use of some information during proceedings in the following types of appeal.

Non-Domestic Rating

6. Where the Valuation Officer intends to rely on any evidence covered by regulations 31 of SI 2005/758, that evidence must be disclosed to the appellant in accordance with the regulations – giving every party 3 weeks’ notice.
7. The Valuation Officer must allow any party, who has given at least 24 hours’ notice, to inspect the documents or other media in or on which that information is held and to make a copy (other than a photocopy).

8. Where a notice has been served by the VO, a party may serve a counter notice on the VO requesting information.
9. Where that request has not been complied with, it renders the evidence inadmissible and a party can appeal to the Tribunal to direct that the request be complied with.

Council Tax Valuation

10. Where the Listing Officer intends to use information covered by regulation 26 of SI 1993/290, that evidence must be disclosed to the appellant in accordance with the regulations – giving every party at least 2 weeks' notice.
11. The Listing Officer must allow any party, who has given at least 24 hours' notice, to inspect the documents or other media in or on which that information is held and to make a copy (other than a photocopy).
12. Where a notice has been served by the LO, a party may serve a counter notice on the LO requesting information.
13. Where that request has not been complied with, it renders the evidence inadmissible, and a party can appeal to the Tribunal, to direct that the request be complied with.

Council Tax Liability

14. Where the Billing Authority intends to use information covered by regulations 38 and 39 of SI 2010/713, that evidence must be disclosed to the appellant in accordance with the regulations – giving every party at least 2 weeks' notice.
15. The Billing Authority must allow any party, who has given at least 24 hours' notice, to inspect the documents or other media in or on which that information is held and to make a copy (other than a photocopy).
16. Provided the requirements as to notice have been met, the information referred to in the regulations can be used in evidence.