STATUTORY INSTRUMENTS

2017 No. 156

COUNCIL TAX, ENGLAND
RATING AND VALUATION, ENGLAND

The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2017

Made - - - -	*16th March 2017*
Laid before Parliament	*17th March 2017*
Coming into force - -	*1st April 2017*

The Secretary of State, in exercise of the powers conferred by sections 55(2) to (6) and 143(1) and (2) of, and paragraphs A19, 8 and 16 of Schedule 11 to the Local Government Finance Act 1988(**1**), makes the following Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2017.

(2) These Regulations come into force on 1st April 2017.

Application

2. The amendments made by these Regulations apply only in relation to—

(a) a local non-domestic rating list(**2**) compiled on or after 1st April 2017; and

(b) a central non-domestic rating list(**3**) compiled on or after 1st April 2017.

(**1**) 1988 c. 41. Relevant amendments were made to section 55 by section 139 of, and Schedule 5 to, the Local Government and Housing Act 1989 (c. 42); sections 104, 117 and 118 of, and Schedules 10 and 13 to, the Local Government Finance Act 1992 (c. 14); sections 220 and 241 of, and Schedules 16 and 18 to, the Local Government and Public Involvement in Health Act 2007 (c. 28); section 32 of the Enterprise Act 2016 (c. 12). Relevant amendments were made to section 143 by section 32 of the Enterprise Act 2016 (c. 12). Relevant amendments were made to Schedule 9 by section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c. 14); section 1 of the Non-Domestic Rating (Information) Act 1996 (c. 13); and section 117 of the Local Government Finance Act 2012 (c. 17).

(**2**) See section 41(1) of the Local Government Finance Act 1988 for the meaning of "local non-domestic rating list".

(**3**) See section 52(1) of that Act for the meaning of "central non-domestic rating list".

Interpretation

3. In these Regulations "the 2009 Procedure Regulations" means the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(**4**).

Amendment of regulation 2

4. In regulation 2 (interpretation: general) of the 2009 Procedure Regulations—

(a) in paragraph (1)—

(i) in the definition of "appeal", for paragraph (c) substitute—

"(c) regulation 13A of the NDR Regulations;"; and

(ii) after the definition of "local list" insert—

""NDR appeal" means an appeal under regulation 13A of the NDR Regulations;";

(b) in paragraph (3)(d)(i)—

(i) for "regulation 8, 13" substitute "regulation 13A"; and

(ii) for "VO" substitute "VTE"; and

(c) after paragraph (3) insert—

"(4) A reference in these Regulations to a matter included in the notice of appeal or any document accompanying the notice of appeal(**5**) does not include any particulars of the grounds of the proposal with which the VO agreed(**6**).

(5) In paragraph (4), "particulars of the grounds of the proposal" has the meaning given in the NDR Regulations.".

Amendment of regulation 5

5. In regulation 5 (arrangements for appeals) of the 2009 Procedure Regulations—

(a) for paragraph (2) substitute—

"(2) The VTE shall not deal with an appeal under regulation 10 of the CT Regulations or a NDR appeal until any appeal under regulation 7 of the CT Regulations in respect of the same proposal has been decided.";

(b) in paragraph (3) for "referred under regulation 13" substitute "made under regulation 13A".

Amendment of regulation 6

6. In regulation 6 (appeal management powers) of the 2009 Procedure Regulations—

(a) in paragraph (3)(c), before "permit" insert "subject to paragraph (4),";

(b) in paragraph (3)(d), before "permit" insert "subject to regulations 17, 17A and 18A,";

(c) after paragraph (3) insert—

"(4) The VTE may permit or require a party to a NDR appeal to amend a document under paragraph (3)(c) only if the amendment is in order to correct an inaccuracy in the document.".

(**4**) S.I. 2009/2269; relevant amending instruments are S.I. 2011/434 and S.I. 2013/465.
(**5**) Under regulation 13C of S.I. 2009/2268, a notice of appeal must be accompanied by a copy of the proposal.
(**6**) Under regulation 13(3)(c) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2268), as inserted by S.I. 2017/155, a decision notice served on the proposer must include a summary of any particulars of the grounds of the proposal with which the VO did not agree.

Amendment of regulation 7

7. In regulation 7 (lead appeals) of the 2009 Procedure Regulations, in paragraph (1)(a)(ii) for "regulation 13" substitute "regulation 13A".

Amendment of regulation 17

8. In regulation 17 (evidence and submissions) of the 2009 Procedure Regulations—

(a) in paragraph (1), for "The VTE" substitute "Subject to paragraph (1A), the VTE";

(b) after paragraph (1) insert—

"(1A) The VTE may only direct a party to a NDR appeal to provide evidence or submissions that relate to a matter included in—

(a) the notice of appeal or any document accompanying the notice of appeal; or

(b) new or further evidence admitted under regulation 17A.";

(c) in paragraph (2), for "The VTE" substitute "Subject to regulation 17A, the VTE";

(d) in paragraph (4), at the end insert—

"(c) for a NDR appeal, the information relates to a matter included in—

(i) the notice of appeal or any document accompanying the notice of appeal; or

(ii) new or further evidence admitted under regulation 17A."; and

(e) after paragraph (6) insert—

"(6A) On a NDR appeal, the VTE may only admit as evidence documents produced or submitted under paragraph (6)(b) that relate to a matter included in—

(a) the notice of appeal or any document accompanying the notice of appeal; or

(b) new or further evidence admitted under regulation 17A.".

Insertion of regulation 17A

9. After regulation 17 of the 2009 Procedure Regulations insert—

"**Admission of new evidence on NDR appeal**

17A.—(1) On a NDR appeal, the VTE may only admit evidence that was not included in the notice of appeal or any document accompanying the notice of appeal ("new evidence") if—

(a) that evidence—

(i) is provided by a party to the appeal;

(ii) relates to the ground on which the proposal was made; and

(iii) 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 Regulations(**7**); or

(b) all the parties to the appeal agree in writing to the party providing the new evidence.

(**7**) Regulation 3(2) of the NDR Regulations sets out the circumstances in which, for the purposes of Part 2 of those Regulations, a proposal is determined.