

# VTW BEST PRACTICE PROTOCOL 1F

## EVIDENCE

### Introduction

1. The Tribunal/Appeal Panel can accept evidence, whether given orally or in documentary form.
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 **parties to have discussed and exchanged evidence at least two weeks before the hearing day.**
5. Parties proceeding to a hearing should prepare document bundles, electronically where possible, for submission to the Clerk and all other parties at least **five working days** prior to the hearing.

### Restrictions on use of information

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

### Non-Domestic Rating

7. Where the Valuation Officer (VO) intends to rely on any evidence covered by regulation 31 of SI 2005/758, that evidence must be disclosed to the appellant in accordance with the regulations – giving every party 3 weeks’ notice.

8. The VO 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.
9. Where a notice has been served by the VO, a party may serve a counter notice on the VO requesting information.
10. Where that request has been denied, a party can apply to the Tribunal to direct that the request be met.

### **Council Tax Valuation**

11. Where the Listing Officer (LO) 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.
12. The LO 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.
13. Where a notice has been served by the LO, a party may serve a counter notice on the LO requesting information.
14. Where that request has been denied, a party can apply to the Tribunal to direct that the request be met.

### **Council Tax Liability**

15. Where the Billing Authority (BA) 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.
16. The BA 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.
17. Provided the requirements as to notice have been met, the information referred to in the regulations can be used in evidence.