

# **VTW BEST PRACTICE PROTOCOL 1B**

## **LISTING OF NON-DOMESTIC RATING APPEALS**

### **Introduction**

1. The Non-Domestic (Alteration of Lists and Appeals) (Wales) Regulations 2005 (SI 2005/758) set out the procedure and circumstances in which proposals against entries appearing in Rating Lists may be made.
2. The regulations provide that the Valuation Tribunal for Wales (VTW) may hear and determine the following non-domestic rating appeals:
  - Invalid proposals (Regulation 8)
  - Disagreement as to proposed alteration (Regulation 13)
  - Completion Notice (Paragraph 4, Schedule 4A LGFA 1988)
  - Penalties (Paragraph 5A, Schedule 9 LGFA 1988)
3. Regulation 8 – where a proposal has been determined as invalid by the Valuation Office Agency (VOA) and its invalidity notice has been challenged, the appeal will be transmitted to the VTW by the VOA within 4 weeks.
4. Regulation 13 – where a proposal remains outstanding, it will be transmitted within 3 months by the VOA to the VTW
5. Completion Notice and Penalty Notice appeals are made direct to the VTW within 4weeks/28 days of service of the relevant notice.

### **Listing of Programmed Appeals**

6. All appeals covered by Regulation 13 which have been placed in a programme by the VOA and not settled by the target date, will normally be listed, as detailed in point 9, unless the VTW determines that the matter should be dealt with outside of a programme in accordance with point 11.
7. Where two or more appeals have been made in relation to the same hereditament, they will be dealt with in the order in which the alterations take effect.
8. Where appeals have been made against both the Non-Domestic Rating List and the Council Tax Valuation List in respect of the same property, the appeals will be dealt with as determined by the VTW.
9. It is the intention of the VTW, wherever possible, to arrange for a first hearing of an appeal within 6 – 8 weeks of the target date, unless it has been determined that the appeal should proceed initially to a pre-hearing review (see best practice protocol VTW 1C).

10. Regulations require the parties to receive a minimum of 28 days' notice of the date, time and place of the hearing. The VTW will aim, wherever possible, to give all parties at least six weeks' notice of the hearing.

#### **Appeal(s) to be listed outside of a Programme**

11. Where the VTW has received an application from a party that an appeal needs to be listed outside the programme, e.g. where the appellant is suffering hardship, the VTW will consider each request and inform the parties accordingly.

#### **Listing of Invalid, Penalty Notice and Completion Notice appeals which are not programmed by the VOA**

12. The VTW will aim, wherever possible to list a first hearing of a completion notice or penalty notice appeal within 3 months of receipt.

13. The VTW will aim, wherever possible, to list a first hearing of any other type of non-domestic rating appeal which has not been programmed within 6 months of receipt.

14. Regulations require the parties to receive a minimum of 28 days' notice of the date, time and place of the hearing. The VTW will aim, wherever possible, to give all parties at least six weeks' notice of the hearing.