



**vtw**

Valuation Tribunal  
for Wales

**GENERAL ADVICE ON APPEALING  
AGAINST YOUR COUNCIL TAX  
OR NON-DOMESTIC RATES**

This guide does not cover every aspect of the appeals process. We do not have to follow everything in this guide, and it does not affect how we use the relevant laws or regulations. We will reply to any reasonable request you have for advice or clarification.

## WHAT IS THE VALUATION TRIBUNAL?

The Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals in respect of Non-Domestic Rates, Council Tax and Drainage Rates. The VTW operates throughout Wales and its administrative office is located in Newport.

The Tribunal is independent of both the Valuation Office Agency (VOA) who is responsible for assessing properties for rating and Council Tax and the Council/Billing Authority, which issues the Council Tax bills.

Members of the VTW are local people who are volunteers. Although they may not be professionally qualified, they do receive formal training and are experienced in hearing appeals. Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. A clerk, who is a paid employee of the Tribunal, advises on points of procedure and law.

The Tribunal provides a free service so it cannot award costs against you. However, you do have to meet your own costs in going to the Tribunal hearing.

The contact details for the Valuation Tribunal are:

Valuation Tribunal for Wales  
22 Gold Tops  
NEWPORT  
NP20 4PG  
Tel: 01633 255003  
E-mail: [correspondence@valuationtribunal.wales](mailto:correspondence@valuationtribunal.wales)

## HOW DO I APPEAL?

### **1. Non-Domestic Rates and Council Tax Valuation (Banding)**

If you are unhappy with your Rateable Value or Council Tax band, you must contact the VOA. Its website is [www.voa.gov.uk](http://www.voa.gov.uk) and telephone number is 03000 505505.

A proposal to alter your Rateable Value or Council Tax band may be completed online or the VOA will send one to you.

By law, the VOA must, within prescribed time limits, send the Tribunal details of any proposal that has not been settled, on such transmission the proposal becomes our appeal. The VOA normally places Non-Domestic Rating appeals within programmes and provides advance notice of the timetable for the period during which discussions will take place prior to anticipated listing by the Tribunal.

## **2. Council Tax Liability and Reduction**

You may appeal any decision of the Council regarding your liability for council tax, the calculation of the amount payable or whether your property should be exempt. Disputes regarding the calculation of the amount payable may include the award of discounts or council tax reduction.

You must first write to the Council and provide details of your dispute. The Council should respond with its decision within two months. If you are unhappy with that decision and want to appeal, you must contact the Tribunal within two months of the Council's decision.

If the Council does not write back to you within two months, you can still appeal to us as long as not more than four months have passed since you wrote to the Council in the first place.

The Tribunal does not hear appeals concerning Housing Benefit or why you have not paid your Council Tax bill. You should contact your local council for advice about these matters.

## **3. Completion Notices**

If the Council serves a completion notice on you and you think that the work on the property is not finished or cannot reasonably be finished by the date on the notice, you can appeal directly to us.

If you want to appeal, you must contact the Tribunal within four weeks of receiving the completion notice. Your appeal should be made in writing and a copy of the completion notice must be included. You should make a separate appeal for each completion notice.

## **4. Penalty Notices and Drainage Rate Appeals**

The Tribunal also hears appeals against penalties imposed by the VOA or the Council for not providing them with information that they are entitled to request.

Appeals against drainage rate assessments set by a Drainage Board also fall under the jurisdiction of the Valuation Tribunal.

### **WHAT HAPPENS AFTER THE TRIBUNAL RECEIVES AN APPEAL?**

We will send you a notice to acknowledge receipt of your appeal. Guidance on dealing with appeals is available on the VTW's website or can be requested by contacting the Tribunal office.

You will be given at least four weeks' notice of any future hearing date. If you cannot come to the hearing on the date and time given, you can ask for another hearing date or the Tribunal can deal with the case in your absence.

In the event of a deferral, it may be some time before we can give you a new hearing date.

## WHAT HAPPENS AT A TRIBUNAL HEARING?

Proceedings at the hearing are usually informal, however the Tribunal's procedures are governed by law and it has its own Protocols (practices and procedures), which provide further guidance regarding what it expects from the parties that appear before it. These Protocols and further guidance can be found on our website.

The Tribunal will decide who will present their case first and will ensure that those who are unfamiliar with Tribunal procedures are given every opportunity to present their evidence, and that the relevant facts are brought out as fully as possible.

**The Tribunal aims to treat everyone fairly and will not treat anyone making an appeal less favourably for any reason.**

**If you have any needs related to, for example, your sight, hearing or mobility, or you need an interpreter, please let the Tribunal office know in advance, we will do our best to help.**

## FURTHER INFORMATION

Hearings are held at the Tribunal Office, public buildings and other suitable venues. You may be asked to attend in person or via video link.

Notices are routinely prepared in either Welsh and/or English dependent on the language used in the original appeal.

Correspondence and telephone calls in Welsh and English are welcomed. Writing to us in Welsh will not lead to a delay.

By law, anyone can visit the Tribunal office to look at copies of agendas and decisions made by the Tribunal in the last six years. Agendas are lists of appeals that have been given a hearing date.

You will find more information about the VTW, its appeal listings and decisions and publications on the following website: [www.valuationtribunal.wales](http://www.valuationtribunal.wales).

### Relevant legislation

Non-Domestic Rating and Council Tax are administered by The Local Government Finance Acts, 1988, 1992 and 2012 and supporting regulations, particularly:

- i) The Council Tax (Alteration of Lists and Appeals) Regulations 1993 SI 290 (as amended)
- ii) The Valuation Tribunal for Wales Regulations 2010 SI 713 (as amended)
- iii) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 SI 758 (as amended)
- iv) The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 (as amended);
- v) The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 (as amended); and
- vi) The Valuation Tribunal (Wales) Regulations 2010 (as amended)