



## 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 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. They come from all walks of life, 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. The VOA's website is [www.voa.gov.uk](http://www.voa.gov.uk).

The process for appealing against your Rateable Value has changed for the new Rating List, which came into force on 1 April 2023, and is called Check/Challenge/Appeal. The initial step will require you to contact the VOA and to confirm that the information it holds about your property is correct (the Check stage). Once the Check stage is complete, you can serve a proposal seeking a change in your Rateable Value or any other alteration in the Rating List entry for your property (the Challenge stage). The VOA will issue you with a notice advising you of the decision it has reached regarding your proposed amendment and if you are unhappy with this decision, you can appeal to the VTW within 4 months of receipt of the VOA's decision notice. This appeal can be lodged via the VTW's electronic portal or by downloading and completing the appeal form, which can be found in the Business Rates page of our website [www.valuationtribunal.wales](http://www.valuationtribunal.wales). Alternatively, you can contact our office to request the appeal form.

Similarly, the process for challenging Council Tax bands changed on 1 February 2026. You will first need to serve a proposal on the VOA seeking to change your Council Tax band. This proposal can be lodged via the VOA's website, or you can ask the VOA to send you the form.

Within four months of its submission, the VOA should issue you with a notice informing you of the decision that it has reached regarding your proposal. If you disagree with its decision, you can appeal to the VTW within 4 months of its receipt. If no decision is issued by the VOA within this period, you can still appeal to the VTW within 4 months. Appeals can be lodged with the VTW using its electronic portal or by downloading and completing our appeal form; both are available on the Council Tax Banding page of our website.

## **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 in 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 or for knowingly providing false information.

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) and Standard Directions for 2023 Rating List appeals, which provide further guidance regarding what it expects from the parties that appear before it. 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.

**If neither you nor your representative attends the hearing, without prior notice, the tribunal may strike out or dismiss the appeal.**

**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 Valuation Tribunal for Wales Regulations 2010 (as amended);
- ii) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023;
- iii) The Council Tax (Alteration of Lists and Appeals) Regulations 1993 (as amended);
- iv) The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 (as amended); and
- v) The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 (as amended).