

For office use only

Appeal Number:

NOTICE OF APPEAL – COUNCIL TAX BANDING

IMPORTANT: PLEASE READ THIS SECTION BEFORE YOU COMPLETE THIS FORM

An appeal may only be submitted to the Valuation Tribunal in the following circumstances.

- You have made a formal proposal to the Valuation Office Agency (VOA)¹ to alter the Council Tax Valuation List, the VOA has issued its decision on the matter, and you wish to appeal that decision.
- You have made a formal proposal to the VOA to alter the Council Tax Valuation List, and the VOA has failed to give you a final decision on the matter within 4 months of you making your proposal.
- You have made a formal proposal to the VOA to alter the Council Tax Valuation List, and the VOA has decided that your proposal is deficient in some way and has issued an Invalidity Notice.

If one of the above circumstances applies to you, you may use this form to register an appeal with the Valuation Tribunal (VT). **There are time limits for registering an appeal with the VT.** If you are appealing in one of the first two circumstances described above, you must register your appeal **WITHIN FOUR MONTHS** of the receipt of the VOA's decision notice or **WITHIN FOUR MONTHS** of the date by which the VOA should have provided you with a formal decision (this date will be shown on the VOA's acknowledgement of your appeal). In the case of a VOA Invalidity Notice you must register your appeal within four weeks.

Late appeals in the first two circumstances **MAY** be accepted by the Tribunal President, but only in cases where it is clearly demonstrated that the delay in making the appeal has arisen by reason of circumstances beyond the applicant's control. Reasons for the late submission of the appeal must be provided on the form and the President's decision whether to accept a late appeal is final.

Guidance covering the information that is required by the specific sections of this form can be found at the end of this document.

Are you appealing against the decision notice issued by the VOA?

If "Yes", complete Sections A and B, and Section D (if applicable)

Are you appealing because the VOA has failed to make a decision within 4 months of your proposal to alter the Valuation List?

If "Yes", complete Sections A and C, and Section D (if applicable)

Are you making a late appeal?
(i.e. outside the four-month time limit)

If "Yes", complete Section E

Are you appealing against an Invalidity Notice that has been served on you by the VOA?

If "Yes", complete Sections A and F

¹ The Valuation Office Agency (VOA) is the body which is responsible for compiling and maintaining the Council Tax Valuation List i.e. values dwellings and places them within valuation bands.

Section A – Personal Details

Please enter your details below - **NB:** *If you are completing this section on behalf of someone else, please write their details in the box below.*

Full Name	
Address of the appeal property:	
Contact Details	
Address (if different from the appeal property):	
Telephone No.:	
Email Address:	

Contact Name of Representative: <i>(if applicable)</i>	
Representative's Contact Details	
Address:	
Telephone No.:	
Email Address:	

Do you give your authority for the above-named person to act on your behalf regarding this appeal?

Yes	No

How would you and/or your representative prefer to be contacted?

	You	Representative
Post:		
Telephone:		
Email:		

Section B – A Decision Notice HAS BEEN issued by the VOA

Once you have made a proposal to alter the Council Tax Valuation List, the VOA should acknowledge receipt of your proposal and will normally issue its decision within 4 months of the proposal's receipt. If the VOA **has issued a final decision notice**, you may use this section to appeal to the VT. Appeals must be submitted within 4 months of the notification of the VOA's decision.

VOA's case number:	
The date you made your Council Tax proposal:	
The date of the VOA's Decision Notice:	

Please provide your reasons for making this appeal (a continuation sheet may be added).

Please submit the following documents with your appeal. If any of the documents listed below are contained within the VOA Decision Notice, there is no need to provide duplicate copies of this material. Please mark the boxes to indicate that you have done so.

	A copy of the Decision Notice received from the VOA
	A copy of your proposal sent to the VOA
	A copy of the acknowledgement of receipt of your proposal provided the VOA
	A copy of the property information provided to you by the VOA

[NB – If this appeal is being submitted later than the 4-month deadline referred to above, you *must* also complete **Section E to request an extension to the appeal time limit.]**

Section C – A Decision Notice has NOT been issued by the VOA

Once you have made a proposal to alter the Council Tax Valuation List, the VOA should acknowledge receipt of your proposal and notify you of its decision. If the VOA **has not issued a final decision notice** within 4 months, you may use this section to appeal to the VT. Appeals must be submitted within 4 months of the date that the VOA advised you that it would communicate its decision.

VOA's case number:	
The date you made your Council Tax proposal:	

Please provide your reasons for making this appeal (a continuation sheet may be added).

Please submit the following documents with your appeal. Please mark the boxes to indicate that you have done so.

	A copy of your proposal sent to the VOA
	A copy of the acknowledgement of receipt of your proposal provided the VOA
	A copy of the property information provided to you by the VOA

[NB – If this appeal is being submitted later than the 4-month deadline referred to above, you *must* also complete **Section E to request an extension to the appeal time limit.]**

Section D – Details of the Council Taxpayer (if this is not you) or any other Interested Person

Please provide the details of the person who pays the Council Tax for the property that you are appealing about, if you are not the Council Taxpayer. For example, this will be the tenant if you are the owner of the property and let it out.

Full Name	
Contact Details	
Address:	
Telephone No.:	
Email Address:	

Please provide the details of anyone who might have an interest in the appeal about this property's Council Tax Valuation List entry. This could include the owner or landlord if you are a tenant, or anyone who occupies the property under a license or other agreement.

Full Name	
Contact Details	
Address:	
Telephone No.:	
Email Address:	

Section E – Reason for late application

Please use the space below to explain why the appeal was not submitted within the specified time limit:

For office use only:

Date submitted to VT President for consideration:

Application Authorised:

Date Application Authorised:

Application Refused:

Date Application Refused:

Section F – An Invalidation Notice has been issued by the VOA

Where the listing officer considers that your proposal has not been validly made, the VOA will serve an Invalidation Notice on you within 4 weeks of its receipt. Appeals against Invalidation Notices must be submitted within 4 weeks of the date of service of the Invalidation Notice. N.B. There is no provision for late appeals against Invalidation Notices.

VOA's case number:	
The date you made your Council Tax proposal:	
The date of the VOA's Invalidation Notice:	

Please provide your reasons for your appeal against the Invalidation Notice.

Please submit the following documents with your appeal.

	A copy of the Invalidation Notice received from the VOA
	A copy of your proposal sent to the VOA (if this is available)

Guidance Notes

Please read this information carefully. You may find it helpful.

Before completing this form, you must have initially served a proposal on the Valuation Office Agency (VOA) against the entry (or the lack of entry) of a property in the Council Tax Valuation List.

Notes to help you fill in the appeal form

Section A – This section needs to be completed in all cases and should provide the Tribunal with the name of the person (the appellant) who is making the appeal. It also allows the appellant to inform the VT of the details of anyone they authorise to act on their behalf and who may represent them regarding this appeal.

The VT will use these details to register this appeal and record the preferred method of contact.

Section B – A Decision Notice HAS BEEN issued by the VOA

Please use this section if you wish to appeal the Decision Notice issued to you by the VOA. Your appeal must be made within 4 months of the date of issue of the Decision Notice. It is important to supply a copy of the Decision Notice and your reasons for appealing the Notice when submitting this form.

Do not forget to enclose the appropriate documentation, e.g. a copy of the proposal and the VOA's acknowledgement, when submitting this form. The VT will be unable to register your appeal without this information.

Section C – A Decision Notice has NOT been issued by the VOA

Please use this section if you have submitted a proposal to the VOA but a Decision Notice has not been received within 4 months of your proposal's service. You can wait for the VOA to issue its Decision Notice, and you will have 4 months to appeal against the Decision Notice when it is received. Alternatively, you can appeal within 4 months of the date that the VOA advised you that it would contact you with its formal decision. This date was provided in the acknowledgement that was sent to you when the VOA received your proposal and/or in a letter that the VOA sent to you to inform you that there would be a delay in issuing its decision.

Do not forget to enclose the appropriate documentation, e.g. the proposal, the acknowledgement and the property information, when submitting your form. The VT will be unable to register your appeal without this information.

Section D– Details of the Council Taxpayer or any other Interested Person

If you are the owner of a property that you let and you are making the appeal, you will need to provide us with details of the tenant who is liable for paying the Council Tax.

Alternatively, if you are the occupier, you will need to provide us with details of the owner or landlord of the property or the part of the property that you live in.

Section E – Reason for late application

An appeal must be made within 4 months of the date of issue of the Decision Notice or within 4 months of the end of period that is allowed for the VOA to issue its decision. If you have failed to make the appeal within the specified timescale and have good reason for its late submission, you should complete Section E.

In Section E you need to explain the reasons behind the late submission of this appeal.

The appeal form will then be submitted to the VT President who, should they see fit, can authorise the appeal to be considered out of time. If your late appeal is accepted by the President, the details provided in this form will be used to register your appeal, thus preventing any further delay.

We will notify you that your appeal is out of time and will not be registered if the President decides that there is no good reason to accept your late appeal.

Section F – An Invalidity Notice has been issued by the VOA

Appeals against Invalidity Notices must be submitted within 4 weeks of the date of service of the Notice. There is no provision for the late submission of appeals against Invalidity Notices.

Please use this section if you have submitted a proposal to the VOA and you have received an Invalidity Notice. You will need to provide reasons why you do not agree with the VOA's Invalidity Notice and why you consider that the information you provided in your proposal is sufficient to render it valid.

Do not forget to enclose the appropriate documentation, e.g. the Invalidity Notice. The VT will be unable to register your appeal without this information.

DATA PROTECTION

The Valuation Tribunal for Wales (VTW) is a data controller under the Data Protection Act.

We keep information for legal reasons, for example, to enable the Valuation Tribunal to make decisions about appeals. Records of these decisions are required to be retained for a period of six years.

When we receive your appeal, we may need to obtain certain information about it from the Valuation Office Agency (VOA). This will help us deal with your appeal as quickly as possible. We will also inform the VOA that you have made an appeal.

We will only use the information we get from you or the VOA in connection with your appeal.

Please note: We do not return any documents that you send us unless a specific request is made by you at the outset of the appeal process. All documents will be scanned, shredded and disposed of securely, therefore do not send original documents.

ADDITIONAL INFORMATION

These notes do not give full details of the law. More information can be found on the VT's website:

www.valuationtribunal.wales

If you require further information or assistance completing the form, please contact the VT Office, details of which are shown below.

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