Tribiwnlys Prisio Cymru
Valuation Tribunal Wales

Operational Plan 2026/27

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1. Statement of Purpose

1.1. The Role of the Tribunal and its Services

The Valuation Tribunal for Wales (VTW) determines local taxation appeals raised by Welsh citizens and businesses. Appeals can be lodged regarding:

- Property valuation for council tax and non-domestic rating purposes
- Validity of a proposal to alter property valuation for council tax
- Penalties for failure to provide property information
- Completion status of new properties for billing purposes
- Non-Domestic anti avoidance measures
- Council tax liability
- Extent of council tax liability, including discounts, exemptions, and reductions
- Property valuation for drainage rate purposes

Billing Authorities can also apply to the VTW for approval to inspect a hereditament.

The VTW provides its services free of charge as it has no power to award costs.

Historically, unresolved property valuation appeals were automatically referred to the Tribunal by the Valuation Office (VO). However, since 1 April 2023, rating appeals have had to be lodged directly with the Tribunal by the aggrieved party. From 1 February 2026, the automatic transmission of council tax appeals also ceased, and legislation introduced a direct appeal process for cases where an appellant disagrees with a VO decision. Appeals against council tax decisions made by billing authorities must likewise be lodged directly by the appellant. Billing authorities also have powers to impose penalties, like those available to the VO, and appeals against such penalties may be brought before the Tribunal. In addition, disputes relating to completion notices issued by billing authorities for new or unlisted properties may be appealed directly to the Tribunal.

1.2. The Purpose of the Tribunal and its Services

The VTW remains committed to providing an independent assessment of local taxation disputes, offering the first avenue of independent redress for citizens and businesses. This accessible forum allows individuals to present their cases without formal court rules. Cases are typically heard by a three-person panel of unpaid, trained volunteers, assisted by a professional clerk. Most disputes are resolved at this level, with tribunal decisions holding legal force. Only a few cases proceed to upper courts.

The Tribunal’s objective is to provide accessible, low-cost, and informal access to justice for Welsh citizens and businesses. This service has been effectively delivered since the Local Government Act 1948 introduced Local Valuation Courts.

1.3. The Operating Environment and Governance

1.3.1. Relationship to Welsh Government and the Framework Agreement

The VTW is a Welsh Government Sponsored Body (WGSB), created by statute and funded by public money. It holds a framework agreement with Welsh Government outlining mutual responsibilities for governance, financial prudence, and accountability to Welsh Ministers. The Framework Document has been reviewed and should be signed off imminently.

1.3.2. Funding Arrangements

The Tribunal's funding is determined annually by the Welsh Government, considering workload, financial commitments, and future plans. Funds are disbursed on a quarterly basis, with monthly expenditure monitored by the Welsh Government. An expenditure report is included in the Tribunal's annual report. The Chief Executive, as the designated budget holder, is personally accountable in accordance with government accounting procedures.

Looking ahead to 2026/27, the Valuation Tribunal for Wales is well positioned to meet its obligations and targets, having secured a new baseline budget of £1.997 million.

1.3.3. Audit and Management of Risk

The Tribunal can arrange internal audits by engaging contractors or rely on Welsh Government Internal Audit. External audits are conducted by the Auditor General for Wales. Daily risk management is handled by the Chief Executive and Executive Managers, with a risk register maintained and scrutinised by the Governing Council.

1.4. Organisational Structure and Membership

The VTW is a statutory legal entity with a membership that elects a president and three national representatives to the Governing Council. The Council directs the Tribunal on behalf of the membership. Welsh Government Ministers can appoint up to three members to the Council.

The Governing Council is responsible for:

- General oversight of the Tribunal and the delivery of its service.
- Strategic direction.
- Ensuring compliance with the Tribunal's corporate statutory obligations (including health & safety, data protection, equality and diversity, and Welsh Language standards) and with the Framework Document made by Welsh Ministers.
- Policy formation.
- The appointment of a chief executive.
- The determination of the staffing structure and membership levels.

Two Welsh Government appointees have now been appointed and will take up their positions on 1 April 2026, mitigating the operational risks previously reported.

1.5. Welsh language provision and language standards

The Tribunal adheres to Welsh Language standards and is overseen by the Welsh Language Commissioner. **Twenty one percent** of the staff and **thirty one percent** of the membership are fluent Welsh speakers. Among the remaining staff, there is a range of Welsh language proficiency.

The Tribunal actively promotes the development of Welsh language skills, and **six staff** have undertaken a beginner's course in Welsh, and **three staff** are currently taking part in confidence building sessions once a week.

Language skills are emphasised in all job recruitment processes, supported by a developed levels table included in all recruitment packs. Currently, the demand for Welsh language appeal hearings is low, with **only six of the forty six** tribunals convened for Council Tax Valuation hearings having Welsh appeals listed to them. However, the Tribunal is equipped to manage a significant increase in this demand with existing resources should it arise.

2. Strategic Objectives

a. **Justice for the People of Wales**
    - Provide an efficient, independent, fair, accessible, and expert appeals system for local taxation issues.
    - Produce high-quality, timely, and lawful decisions.

b. **Efficient Organisation**
    - Structure and organise the Tribunal cost-effectively to meet service users' needs.
    - Adapt, modernise, and improve in response to changing cultural and legislative demands.

c. **Value for Money**
    - Meet Welsh Ministers' budgetary requirements and manage public resources responsibly as per the "Managing Welsh Public Money" framework.

d. **Appeal System Improvement and Innovation**
    - Provide expert opinions on the appeal system to policy-making bodies and other stakeholders.

3. Aims for 2026/27

VTW aims to fulfil its strategic objectives in the coming year by ensuring that all the following aims are met and monitored, as far as reasonably practicable, in accordance with the organisation's KPIs as set out in Appendix A.

Justice for the People of Wales

- Arrange between 90 and 140 tribunal meetings over the operational year.
- List the remaining 2017 Rating List appeals (including Specialist Unit cases).
- List any 2023/26 Rating List appeals within six months of receipt.
- NDR appeals against the 2023/2026 Rating List to be cleared within 12 months of lodging with the Tribunal.
- List any Council Tax (valuation and liability) appeals within six months of receipt.
- Achieve a high percentage of first-time listings resulting in the resolution of appeals.
- Written reasons for decisions to be issued within 28 days of the end of the appeal hearing.

Efficient Organisation

- Recruit up to five Clerks to ensure service continuity and preparation for appeals from the NDR revaluation 2026 and Council Tax revaluation 2028.
- Continue staff professional development.
- Encourage leadership and management learning.
- Take every opportunity to recruit more lay members to ensure succession planning in readiness for the 2028 Council Tax revaluation and other local taxation reform.
- Recruit up to 6 Chairs from the existing membership.
- Maintain the increased training levels for staff and members.
- Payment of invoices within prescribed timescales – paying invoices within 10 working days where no disputes exist.
- Ensure the IT system is fit for purpose.
- Continue to develop the suite of members training videos for use on the members' area of the VTW website.
- Launch new VTW Website and continue to develop video content for the website and social media.
- Encourage and continue stakeholder engagement with Welsh Government, VO, IRRV and other professional bodies, and all other stakeholders.
- Contribute to discussion and collaborate with Welsh Government's Policy Unit regarding wider tribunal reform initiatives and their impact on service provision and continuity.

Value for Money

- Monitor efficiency by way of cost per appeal.
- Monitor staff absence.
- Monitor use of the new office accommodation in St Asaph [the current lease expires at the end of January 2027].
- Encourage and monitor service of notices electronically.

Appeal system improvement and innovation

- Continue to explore and monitor IT staffing requirements.
- Ensure IT improvement & development by:
    - Implementing portals for digital submission of all appeal streams after the successful implementation of portals for NDR and Council Tax Valuation appeals.
    - Continue training and monitoring the introduction of iPads for Tribunal Members.
    - Relaunch VTW website.

By focusing on these objectives and aims, the VTW will continue to provide essential, accessible, and efficient services to the citizens and businesses of Wales.

Performance measure	2025/26 target	2025/26 outcome	Target for 2026/27	Reason for any target change / or further detail/information
Justice for the People of Wales				
List any 2023 rating list appeal within six months of receipt	95%	100%	95%	Appeals are now lodged directly with the VTW, and it needs to ensure that they are dealt with in a timely manner.
NDR appeals against the 2023 Rating List to be cleared within 12 months of lodging with the Tribunal.	95%	100%	95%	Appeals need to be cleared judiciously.
List any Council Tax (valuation and liability) appeals within six months of receipt	95%	56%	95%	There were 1,117 first-time Council Tax appeal listings, of which 631 (56%) met the six-month target. This was achieved despite high appeal volumes and reduced listing capacity due to delays caused by issues with the VO's new IT system. However, this figure reflects a strong performance by VTW under significant operational pressure.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the Tribunal	95%	87.5%	95%	996 out of 1138 clearances were in respect of cases that were less than 12 months old; effectively, 12.5% of those cases cleared had been registered as appeals for over 12 months before they were resolved. Higher than normal appeal volumes and reduced listings, at the VO's request due to new IT system issues, were the main factors in the KPI not being met.

Performance measure	2025/26 target	2025/26 outcome	Target for 2026/27	Reason for any target change / or further detail/information
Decisions to be issued within 28 days of the end of the appeal hearing	95%	96%	95%	18 out of 458 decisions (4%) were issued outside the 28-day target.
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0%	<0.50%	There were no requests for review of decisions for this appeal type.
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.7%	<2.0%	6 requests from 348 decisions (4 claimed non-receipt of notice of hearing as a reason for non-attendance).
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	0%	<5.0%	There were no requests for review of decisions for this appeal type.
Percentage of 1st time listings resulting in resolution of appeals.	75%	80.5%	75%	1000 out of a total of 1242 1st time listings resulted in clearance of the appeal.
Decisions referred to higher courts.	<0.50%	0.4%	<0.5%	2 referrals from 458 decisions.
Decisions subject to party complaint	<1.0%	0%	<1.0%	0 complaints against decisions.
Efficient Organisation				
Number of well-founded claims made to the Public Service Ombudsman for Wales against the Tribunal	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the Tribunal	zero	zero	zero	

Performance measure	2025/26 target	2025/26 outcome	Target for 2026/27	Reason for any target change / or further detail/information
Value for Money				
The annual average figure per employee for sickness absence not to exceed 5 working days.	<5 days	16.3 days	<5 days	The figure is distorted by long-term staff sickness. The average number of sickness days per employee, removing the highest and lowest deciles, was 2 days.
Payment of invoices within prescribed timescale.	90%	100%	90%	Unless there is some dispute over the amount invoiced.
Number of training days provided for all VTW staff.	6	16 days	6	The KPI of six training days was exceeded this year due to Clerks undertaking a range of external training courses to build their skills and professional competence, resulting in higher overall training days recorded.
Number of training days provided for membership.	2	9 days	2	The two-day training KPI was exceeded as training was intentionally extended due to lower appeal volumes, enabling continued engagement and keeping members' knowledge up to date.
Percentage of tribunal notices being served electronically.	80%	88%	80%	In line with the VTW's drive for paperless processes, whilst ensuring that those citizens without access to electronic services are not disadvantaged.
Percentage of 2023 Rating List appeals being lodged using the VTW's online portal.	90%	94%	90%	Although the VTW promotes use of its electronic portal, it also needs to maintain its accessibility via non-digital media.

Strategic Risk Register 2026/27 APPENDIX B

Risk identification and assessment										Proposed action to manage the risk			
Ref	Risk Description	Iherent Risk			Risk Control Measures [Tolerate, Transfer,Treat]	Residual Risk			Proximity	Further Actions	Time-Scale	Review date	Owner
		Impact	Likelihood	Overall		Impact	Likelihood	Overall					
V1	If Welsh Government implements tribunal reform proposals, it may alter structures, jurisdiction, and procedures, creating uncertainty about the future of the service. This could lead to increased workload, operational disruption, and significant adaptation requirements, with potential impacts on service delivery as well as staff and member capacity, morale, and retention.	4	4	16	Treat – Ensure that staff and members are kept up to date with current information regarding any proposed changes and that the Tribunal Reform project is aware of potential impacts as the programme develops. Management will need to attempt to mitigate concerns by being open and proactive with members and staff. Further recruitment will be needed if losses are sustained.	4	3	12		Engagement with the Welsh Government and key stakeholders will be essential. Policy developments should be actively monitored as they emerge, alongside scenario planning to anticipate potential changes. An initial impact assessment should be undertaken once reform proposals are known to VTW.	Ongoing	As required	CEO
V2	If we fail to recruit and maintain sufficient new members, the VTW's membership will remain below the desired complement, become increasingly aged, and be insufficient to support the scheduling of additional VT hearings in a revaluation year.	5	3	15	Treat – Continue proactive recruitment campaigns to maintain appropriate membership levels. Leverage social media and other channels to attract a broader and more diverse membership.	5	3	15		Increase the profile of the VTW by participating in national events across Wales and England to promote awareness and stimulate interest in membership. Enhance social media presence through more targeted, appealing, and consistent content to broaden reach and encourage engagement.	Ongoing	As required	CEO/Exec Managers
V3	If we do not address the issue of an ageing workforce, with a significant proportion of staff approaching retirement, there is a risk of multiple departures within a short period. Combined with the potential impacts of tribunal reform, this may reduce workforce capacity and resilience, leaving the service vulnerable to difficulties in managing caseload effectively.	5	2	10	Treat - Implement measures to retain organisational knowledge and staff capacity through effective knowledge transfer and appropriate retention initiatives.	4	2	8		Ensure the pass down of knowledge. Create workable sucession planning. Introduce retention initiatives such as mentoring, flexible working options and options of phased retirement where possible.	Ongoing	As required	CEO/Exec Managers

V4	If financial operations are not effectively reviewed and managed, then there is a risk that the VTW may overspend its allocated budget, impacting financial sustainability and operational delivery.	4	1	4	Treat – Regular budget monitoring and reporting.	3	1	3		Maintain and build on the robust financial controls and clear approval processes established by the Finance Officer, ensuring continued effective oversight and accountability. Ensure the pass down of	Constantly monitor	As required	CEO
V5	If budget is significantly reduced, then staffing levels may need to be reduced, impacting the VTW's capacity to deliver services and meet performance targets.	3	2	6	Treat –Implement regular financial monitoring and workforce planning, prioritise resources effectively, pursue efficiency measures, and engage proactively with the Welsh Government on funding requirements.	2	2	4		Maintain consistent, effective engagement with the Welsh Government sponsorship team to ensure timely awareness of any potential budget reductions.	Ongoing	As required	CEO
V6	If Welsh Government introduces regulatory or legislative changes to local taxation, or if it introduces a new appeal stream, then appeal volumes and workflow pressures may increase. Or if revaluations generate a surge in appeals, workflow may exceed staff and member capacity causing delays and operational strain.	5	3	15	Treat – Actively engage with the Welsh Government to ensure that proposed or emerging policy changes are communicated at an early stage, fully understood, and appropriately scrutinised, with the implications for the service clearly assessed, discussed, and, where possible, influenced.	3	2	6		Maintain consistent, effective engagement with the Welsh Government sponsorship team to ensure timely awareness of any potential changes. Communicate the risks to the Governing Council.	Ongoing	Quarterly	CEO/Exec Managers
V7	If the VTW IT system fails, suffers a cyber-attack, or experiences a major outage, then statutory functions and service delivery may be significantly disrupted.	5	4	20	Treat – Ensure that systems are backed up regularly at both local and off-site (global) locations to enable full recovery of the database. Perform routine disaster recovery testing to confirm that backups can be successfully restored and to determine the time required to reinstate systems and resume normal operations.	4	2	8		Ensure that physical backups are stored at a separate secure location (e.g. the St Asaph office). Regularly review and verify that backup procedures remain robust and effective. Develop a comprehensive emergency response plan for major incidents, and ensure that all IT staff and the IT Team are fully aware of the plan and their individual roles and responsibilities within it.	Ongoing	Quarterly	CEO/Exec Managers

V8	If sensitive data is mishandled, or there is a loss of data or security lapse, then the VTW risks data breaches and reputational damage.	4	3	12	Treat – Introduce a comprehensive information security policy alongside a clear document retention policy, supported by GDPR training for all staff. Ensure that data is handled securely at all times and safeguarded through robust local and off-site backup arrangements.	3	2	6		Implement mandatory GDPR and data protection training for all staff. Introduce clear desk and clear screen practices where appropriate. Ensure ongoing awareness of, and compliance with, current regulatory requirements and best practice.	Ongoing	Quarterly	CEO/Exec Managers
V9	As VTW's IT system has been custom-built, there is a reliance on key IT staff and contractors. If these individuals leave, critical system maintenance and development may be disrupted, potentially resulting in system failures or delays in enhancing the case management system.	5	4	20	Treat – Develop comprehensive contingency arrangements to address single points of failure, including the creation and maintenance of detailed, up-to-date technical documentation covering system architecture, code, and dependencies. Implement structured knowledge transfer processes, ensure continuous knowledge sharing across the IT team.	3	2	6		Ensure the pass down of knowledge to create clear and workable succession planning.	Ongoing	Quarterly	CEO/Exec Managers
V10	If office accommodation becomes unavailable or disrupted, then operations and statutory service delivery may be affected.	4	2	8	Treat – Ensure timely lease negotiations are undertaken as required, supported by a clear organisational remote working policy, consistent and effective team communication, and activation of business continuity plans in emergency situations.	3	1	3		Maintain a comprehensive and up-to-date lease register. Engage proactively and early with landlords to support effective planning and decision-making.	Ongoing	Quarterly	CEO
V11	If a widespread health emergency or pandemic occurs, increased staff absence could lead to operational restrictions and disruption to service delivery, potentially affecting the organisation's ability to maintain normal operations.	5	1	5	Treat – The introduction of remote hearings significantly mitigates this risk, ensuring operational continuity and reducing the likelihood of the VTW being unable to function effectively under such circumstances.	3	1	3		Maintain and regularly review the Business Continuity Plan, ensuring it remains effective and up to date. Develop and implement a comprehensive emergency response plan for major incidents, and ensure all relevant details are clearly communicated and understood by staff.	Ongoing	Annual	CEO/Exec Managers

Notes:

Col (1) Reference number.

Col (2) Risk description including cause and consequence in the "If" … "then" format. Where possible risks should be linked to business plans.

Col (3) & (4) Inherent risk score - Exposure arising from a risk before any action has been taken to manage it.

Col (5) Residual risk score - Assessment of risk with control measures implemented.

Col (6) Include measures already in place. Only actions in place can be used in determining the residual score.

Also indicate for each risk the response whether - Tolerate, Transfer, Treat or Terminate.

Col (7), (8) & (9) Residual Risk scores - Assessment of risk with control measures implemented

Col (10) Proximity – Reflect the possible timing of the risk materialising i.e. is the threat / opportunity stronger at a particular time using the scale:

Black - Short term 0-3 months; Grey - Medium term 4-12 months; Blue - Long Term 13 months+

Col (11) Record proposed planned controls or mitigating actions to maintain or reduce the risk to an acceptable level.

Col (12) Timing of proposed actions where known.

Col (13) Date the risk was reviewed, quarterly intervals as a minimum.

Col (14) Person who has accountability for the risk.

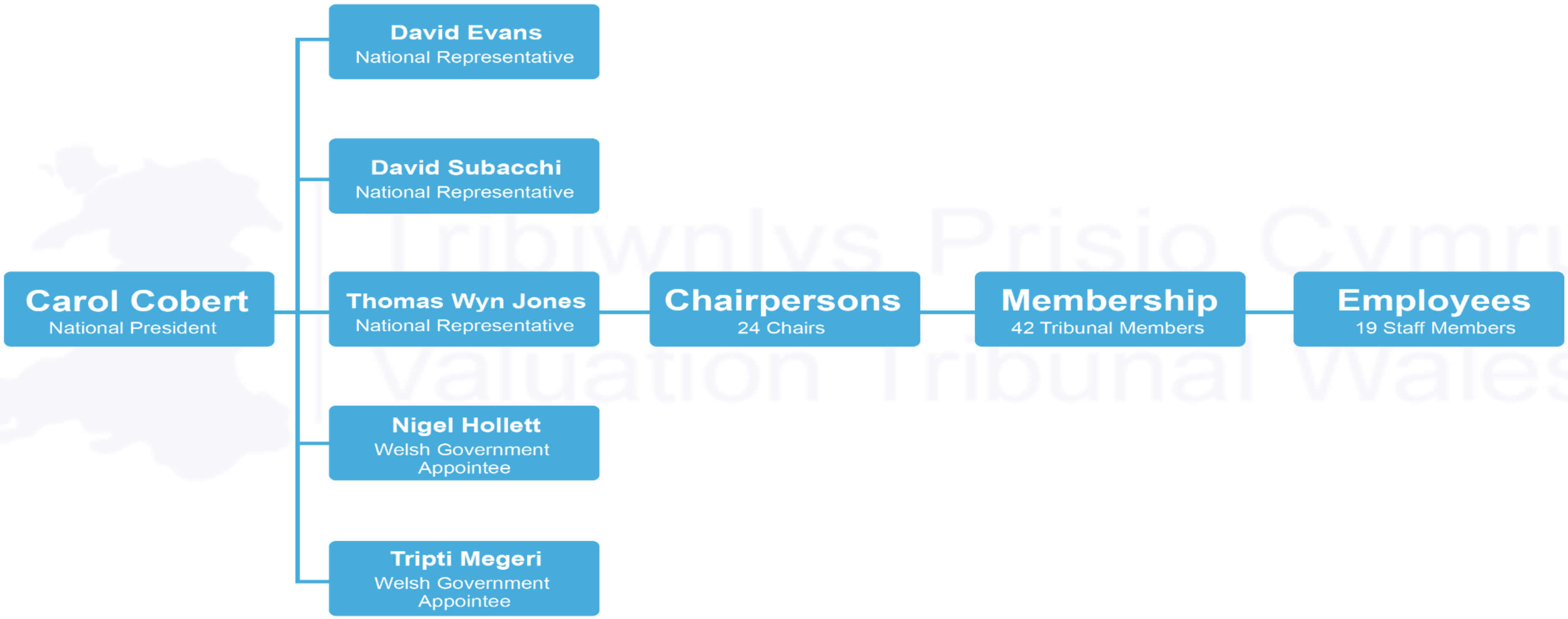
I = Impact (An assessment of the consequences of the risk materialising, scored 1-5)

L= Likelihood (An assessment of the probability of a risk materialising, scored 1-5)

O=Overall Score (Impact x Likelihood)

RAG status – Red, Amber, Green (Red 15-25, Amber 4-14, Green 1-3).

Valuation Tribunal for Wales - Organisational Structure 26/27



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