

Guidance Notes for the Council Tax Liability Appeal Form

When to use this form

You can use this form to appeal to the Valuation Tribunal for Wales (VTW) against the amount of Council Tax you have to pay for the reasons listed below:

- You believe that the Council is trying to charge you the wrong amount for some reason (for instance, you believe you are entitled to a discount).
- You believe that you should not be required to pay Council Tax at all (for instance, because you do not reside in the property concerned or you do not own it).

How to appeal and when

Before you can appeal to the Tribunal, you need to have written to the Council explaining what you disagree with in their decision to charge you council tax. The Council should have sent you a reply within two months.

If you are not happy with the Council's reply, you can appeal to us. If you want to appeal, you must contact us within two months of the date of the Council's reply.

If the Council has not replied to you within two months, you can appeal to us as long as not more than four months have passed since you first wrote to it.

If you think you might have missed these time limits, please contact the Tribunal. Late appeals can be accepted in certain circumstances.

Words used in the Appeal Form

Council – sometimes called the 'Billing Authority'. This is the organisation that provides local services and collects council tax to pay for them. You will find the Council's name on a council tax bill or other notices from them.

Council tax reference – this helps the Council identify you and your claim. You will find this reference on your council tax bill or the decision letter from the Council.

Valuation Tribunal – the Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals against Non-Domestic Rates, Council Tax and Drainage Rates. [...]

The VTW is independent of both the Council/Billing Authority (BA), which issues the council tax and rates bills, and the Valuation Office Agency, which sets the council tax bands and rateable values.

Notes to help you fill in the appeal form

Section 2 – The Tribunal needs to know whether your contact address is also the address that you are appealing about. Please tick 'Yes' or 'No' accordingly. If your appeal is about another address, please give the details of that other address in the second address box.

Section 3 – There are time limits for making an appeal. The Tribunal needs to know the date you wrote to the Council to ask it to revise or cancel your bill.

The Tribunal also needs to know the date the Council wrote back to you refusing your request and saying you could appeal to us. If the Council has not written back and it is more than two months since the date you wrote to them, please tick the box.

If the Council has written back to you, you will need to send the Tribunal a copy of its letter when you return the appeal form.

Section 4 – Please explain your reasons for appealing. Please be as specific as you can. If you are claiming a discount or an exemption, please specify which discount or exemption you believe should be applied (for instance, Single Person Discount or the discount applicable to persons with Severe Mental Impairment).

Signature – Please sign the form, or if you are emailing it, please just type in your name.

These notes do not give full details of the law. You will find more details on the Tribunal's website:

www.valuationtribunal.wales

If you require further information or assistance completing the form, please contact your nearest tribunal office. The contact details for our offices and a list of the Councils that they cover are provided overleaf.

OFFICE CONTACTS FOR THE VTW

East Wales Region

Valuation Tribunal for Wales
East Wales Region
22 Gold Tops
NEWPORT
NP20 4PG
Tel: 01633 266367
Fax: 01633 253270
E-mail: correspondence @valuationtribunal.wales

Areas Covered: Councils/BAs

Powys CC
Blaenau Gwent CBC
Caerphilly CBC
Monmouthshire CC
Newport City Council
Torfaen CBC

North Wales Region

Valuation Tribunal for Wales
North Wales Region
Government Buildings, Block A (L1)
Sarn Mynach
Llandudno Junction
LL31 9RZ
Tel: 03000 625350
Fax: 03000 625368
E-mail: correspondence @valuationtribunal.wales

Areas Covered: Councils/BAs

Wrexham CBC
Flintshire CC
Denbighshire CC
Gwynedd CC
Isle of Anglesey CC
Conwy CBC

South Wales Region

Valuation Tribunal for Wales
South Wales Region
22 Gold Tops
Newport
NP20 4PG
Tel: 01633 255003
Fax: 01633 255004
E-mail: correspondence @valuationtribunal.wales

Areas Covered: Councils/BAs

Bridgend CBC
Cardiff CC
Rhondda Cynon Taff CBC
Vale of Glamorgan CBC
Merthyr Tydfil CBC

West Wales Region

Valuation Tribunal for Wales
West Wales Region
Llys y Ddraig
Penllergaer Business Park
Swansea
SA4 9NX
Tel: 03000 254530
Fax: 03000 254522
E-mail: correspondence @valuationtribunal.wales

Areas Covered: Councils/BAs

Neath-Port Talbot CBC
City & County of Swansea
Carmarthenshire CC (Part 3)
Carmarthenshire CC (Part 1 & 2)
Ceredigion CC
Pembrokeshire CC