

2008 No. 315

COUNCIL TAX, ENGLAND

**The Council Tax (Valuations, Alteration of Lists and Appeals)
(England) Regulations 2008**

<i>Made</i>	- - - -	<i>12th February 2008</i>
<i>Laid before Parliament</i>		<i>19th February 2008</i>
<i>Coming into force</i>	- -	<i>1st April 2008</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 1, 5(1)(g) and 8 of Schedule 11 to, the Local Government Finance Act 1988(a) and sections 21(2), 24 and 113(1) and (2) of the Local Government Finance Act 1992(b).

In accordance with section 8 of the Tribunals and Inquiries Act 1992(c), she has consulted the Administrative Justice and Tribunals Council.

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax (Valuations, Alteration of Lists and Appeals) (England) Regulations 2008 and shall come into force on 1st April 2008.

(2) These Regulations apply in relation to England only.

(3) Regulations 4 to 10, 12 to 14 and 17 do not apply in relation to—

- (a) any proposal for the alteration of a valuation list compiled under section 22 or 22B of the Local Government Finance Act 1992(d) where the proposal was made before the date of coming into force of these Regulations; or
- (b) any appeal in relation to such a proposal.

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- (a) 1988 c. 41. These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 for the Local Government Finance Act 1988 (“the 1988 Act”). By virtue of paragraphs 30 to 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers. Paragraph 1 of Schedule 11 to the 1988 Act was amended by section 117(1) of, and paragraph 88 of Schedule 13 to, the Local Government Finance Act 1992 (c. 14) and by paragraphs 9(1) and 27(a) of Schedule 7 to the Local Government Act 2003 (c. 26). See also the definition of “prescribed” in section 146 of the 1988 Act.
 - (b) 1992 c. 14. These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999; see the entry in Schedule 1 for the Local Government Finance Act 1992 (“the 1992 Act”). By virtue of paragraphs 30 to 32 of Schedule 11 to the Government of Wales Act 2006, they were transferred to the Welsh Ministers. Section 21(2) of the 1992 Act was amended by paragraphs 40 and 44 of Schedule 7 to the Local Government Act 2003. There are amendments to sections 24 and 113 of the 1992 Act but they are not relevant to these Regulations. See also the definition of “prescribed” in section 116(1) of the 1992 Act.
 - (c) 1992 c. 53. “Council”, referred to in section 8, is defined in section 16(1), as amended by paragraph 30 of Schedule 8 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).
 - (d) Section 22 was amended by paragraphs 40 and 45 of Schedule 7 to the Local Government Act 2003 (c. 26); section 22B was inserted by section 77 of the Local Government Act 2003 and amended by section 1 of the Council Tax (New Valuation Lists for England) Act 2006 (c. 7).

Valuation of dwellings

2. Regulation 6 of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992(a) shall be amended in relation to England as follows—

- (a) in paragraph (5A)—
 - (i) for sub-paragraph (b), substitute—

“(b) subject to sub-paragraph (ba), in the case of a valuation carried out for the purposes of an alteration of the valuation list resulting from the occurrence of—

 - (i) the event described in sub-paragraph (a) of paragraph (5B), the day on which the relevant transaction (referred to in that sub-paragraph) was completed;
 - (ii) the event described in sub-paragraph (b), (c) or (e) of paragraph (5B), the day from which the alteration would have effect; or
 - (iii) the event described in sub-paragraph (d) of paragraph (5B), the day on which the self-contained unit came into existence;
 - (ba) in the case of a valuation carried out for the purposes of an alteration of the valuation list resulting from the occurrence of more than one of the events described in paragraph (5B), where, without this sub-paragraph, more than one of the days referred to in paragraphs (i) to (iii) of sub-paragraph (b) would be the relevant date, the later or latest of such days;”;
 - (ii) in sub-paragraph (c), after “sub-paragraph (b)”, insert “or (ba)”; and
- (b) in paragraph (5B), for sub-paragraph (d), substitute—

“(d) the dwelling—

 - (i) has come into existence as a result of part of a building being constructed or adapted for use as separate living accommodation; and
 - (ii) is treated as a dwelling by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(b); or
- (e) in any other case, the dwelling has come into existence.”.

Amendments to the Council Tax (Alteration of Lists and Appeals) Regulations 1993

3. The Council Tax (Alteration of Lists and Appeals) Regulations 1993(c) shall be amended in relation to England in accordance with regulations 4 to 17.

Interpretation

4. In regulation 2 (interpretation), after the definition of “billing authority”, insert—

““competent person”, in relation to a proposal and an appeal, means a person (other than the proposer) who, at the date on which the decision notice in respect of that proposal was served on the proposer, would have been competent to make the proposal;”.

Proposals treated as invalid

5. In regulation 8 (proposals treated as invalid), for paragraphs (6) to (8), substitute—

“(6) An appeal against an invalidity notice shall be made by the proposer serving on the clerk of the relevant valuation tribunal a copy of the invalidity notice together with a written statement of the following matters to the extent that they are not included in the invalidity notice—

(a) S.I. 1992/550 amended by S.I. 1994/1747; there is another amending instrument but it is not relevant.

(b) S.I. 1992/549 amended by S.I. 1997/656 and 2003/3121; there is another amending instrument but it is not relevant.

(c) S.I. 1993/290 amended by S.I. 1995/363 and 2000/409; there are other amending instruments but none is relevant.

- (a) the address of the dwelling to which the proposal relates;
- (b) the reasons for the appeal against the invalidity notice; and
- (c) the names and addresses of—
 - (i) the proposer; and
 - (ii) the listing officer.

(7) Where the listing officer withdraws an invalidity notice after an appeal against it has been made, the listing officer shall, as soon as reasonably practicable, inform the clerk of the relevant valuation tribunal of the withdrawal.”.

Decision of listing officer

6. For regulation 10 (proposals agreed by listing officer), substitute—

“Decision of listing officer

10.—(1) Within the period of four months beginning on the date on which the proposer served the proposal on the listing officer—

- (a) the listing officer shall decide whether—
 - (i) the whole of the proposal is well-founded;
 - (ii) only part of the proposal is well-founded; or
 - (iii) the whole of the proposal is not well-founded; and
- (b) in relation to any dwelling to which the proposal relates—
 - (i) where the decision is that referred to in sub-paragraph (a)(i), the listing officer shall decide to alter the list accordingly;
 - (ii) where the decision is that referred to in sub-paragraph (a)(ii), the listing officer may reach an agreement with the proposer on an alteration of the list, which is in accordance with this Part, in terms which are partly different from those contained in the proposal but otherwise in accordance with the proposal;
 - (iii) where the decision is that referred to in sub-paragraph (a)(iii) the listing officer may reach an agreement with the proposer on an alteration of the list, which is in accordance with this Part, in terms which are wholly different from those contained in the proposal;
 - (iv) where the decision is that referred to in sub-paragraph (a)(ii) or (a)(iii) and the listing officer decides not to, or is unable to, reach an agreement with the proposer on an alteration of the list, the listing officer shall decide whether or not to alter the list in relation to any dwelling to which the proposal relates.

(2) As soon as reasonably practicable after making a decision or reaching an agreement, in accordance with paragraph (i), (ii), (iii) or (iv) of sub-paragraph (b) of paragraph (1), the listing officer shall serve a written notice (“the decision notice”) on—

- (a) the proposer;
- (b) any other person who then appears to the listing officer to be the taxpayer as regards any dwelling to which the proposal relates; and
- (c) where the decision notice relates to a decision under paragraph (1)(b)(iv), any other person who then appears to the listing officer to be a competent person as regards any dwelling to which the proposal relates,

giving particulars of the decision made or agreement reached.

(3) Where the listing officer has made a decision in accordance with paragraph (1)(b)(i) or (iv), the listing officer shall, within the period of six weeks beginning on the date on which the decision notice was served on the proposer, alter the list in accordance with the decision.

(4) Where the listing officer has reached an agreement in accordance with paragraph (1)(b)(ii) or (iii), the listing officer shall, within the period of six weeks beginning on the date on which the agreement was reached, alter the list in accordance with the terms of the agreement.”.

Withdrawal of proposals and agreed alterations

7. Regulations 11 (withdrawal of proposals) and 12 (agreed alterations following proposals) are revoked.

Disagreement as to proposed alteration

8. For regulation 13 (disagreement as to proposed alteration), substitute—

“Disagreement as to proposed alteration

13.—(1) Where the listing officer has—

- (a) made a decision under paragraph (iv) of regulation 10(1)(b); and
- (b) served a decision notice on the proposer in accordance with regulation 10(2),

the proposer or any competent person may appeal to the relevant valuation tribunal against the listing officer’s decision.

(2) Subject to paragraph (3), an appeal made under paragraph (1) shall be made within the period of three months beginning on the date on which the decision notice was served on the proposer.

(3) Where—

- (a) an appeal made under paragraph (1) is made after the end of the period referred to in paragraph (2); and
- (b) the president of the relevant valuation tribunal is satisfied that the failure to initiate the appeal within that period has arisen by reason of circumstances beyond the control of the proposer or a competent person (as the case may be),

the president may authorise the appeal and shall notify the appellant as soon as reasonably practicable of the authorisation.

(4) Subject to regulation 19A, an appeal made by a competent person shall not proceed where the proposer appeals or where another competent person has already made an appeal in relation to the same decision notice.

(5) An appeal under paragraph (1) shall be made by the appellant serving on the clerk of the relevant valuation tribunal a copy of the decision notice together with a written statement of the following matters to the extent that they are not included in the decision notice—

- (a) the address of any dwelling to which the decision notice relates;
- (b) the reasons for the appeal; and
- (c) the names and addresses of—
 - (i) the appellant;
 - (ii) the proposer (where the proposer is not the appellant);
 - (iii) the listing officer;
 - (iv) where the appellant knows the name and address of any person (who is neither the proposer nor the appellant) who appears to be a taxpayer as regards any dwelling to which the decision notice relates, that person; and
 - (v) where the appellant knows the name and address of any other person who appears to be an interested person as regards any dwelling to which the decision notice relates, that person.”.

Notification of alteration

9. In paragraph (3) of regulation 15 (notification of alteration)—
- (a) in sub-paragraph (a), before “a proposal” insert “the whole of”; and
 - (b) in sub-paragraph (b), for “12” substitute “10”.

Interpretation of Part III

10. In regulation 16 (interpretation of Part III)—
- (a) in paragraph (1)—
 - (i) after the definition of “clerk”, insert—

““competent appellant”, in relation to a proposal, an appeal and the withdrawal of an appeal, means a competent person who makes an appeal in accordance with regulation 13 against the listing officer’s decision in respect of that proposal (whether or not that person’s appeal proceeds);

“competent party”, in relation to a proposal, an appeal and the withdrawal of an appeal, means an interested person who serves a notice on the listing officer and the clerk of the relevant valuation tribunal in accordance with regulation 18D;”;
 - (ii) after the definition of “particulars delivered document”, insert—

““regulation 13 statement” means the written statement served by an appellant on a clerk in accordance with regulation 13(5);”;
 - (b) for paragraph (2), substitute—

“(2) Any reference in this Part to a party to an appeal is a reference to—

 - (a) in relation to an appeal under regulation 8, the proposer who made the appeal and the listing officer;
 - (b) subject to paragraph (c), in relation to an appeal under regulation 13—
 - (i) the person who made the appeal;
 - (ii) the listing officer;
 - (iii) the taxpayer for the time being as regards any dwelling to which the decision notice relates;
 - (iv) any competent appellant; and
 - (v) any competent party;
 - (c) in relation to an appeal which is proceeding by virtue of regulation 19A—
 - (i) the person whose appeal is proceeding;
 - (ii) the listing officer;
 - (iii) any other person who, in response to the request in the clerk’s notice under paragraph (1)(c) of regulation 19B, has within the period specified in the clerk’s notice served a notice informing the clerk of that person’s wish to be a party; and
 - (iv) any other person who becomes a competent party after the date on which the clerk’s notice was served under paragraph (1)(c) of regulation 19B.”.

Jurisdiction: exception

11. In regulation 17 (jurisdiction: exception), in paragraph (1), for “an employee or member” substitute “a member”.

Arrangements for appeals

12. In paragraph (3) of regulation 18 (arrangements for appeals)—

- (a) for “referred” substitute “made”; and
- (b) after “regulation 13” insert “and proceed”.

Procedure subsequent to the making of an appeal

13. After regulation 18 of the 1993 Regulations, insert—

“Procedure subsequent to the making of an appeal about the validity of the proposal

18A. Where a clerk receives a copy of an invalidity notice together with a written statement from the proposer under paragraph (6) of regulation 8, the clerk shall—

- (a) within the period of two weeks beginning on the day on which they were received, serve on the proposer a written notice acknowledging receipt of them and specifying the date of receipt; and
- (b) as soon as reasonably practicable serve a copy of the statement on the listing officer.

Procedure subsequent to the making of an appeal about the accuracy of the list

18B.—(1) Where a clerk receives a copy of a decision notice together with a regulation 13 statement from an appellant, the clerk shall—

- (a) within the period of two weeks beginning on the day on which they were received, serve on the appellant a written notice acknowledging receipt of them and specifying the date of receipt;

(b) where—

- (i) the appellant is a competent appellant; and
- (ii) the proposer appeals in relation to the same decision notice,

at the same time as serving the notice referred to in sub-paragraph (a) or as soon as reasonably practicable after then, serve on the appellant a written notice informing the appellant of the proposer’s appeal and the effect of regulations 13(4) and 19A; and

(c) where—

- (i) the appellant is a competent appellant; and
- (ii) another competent appellant made an appeal in relation to the same decision notice before the appellant did so and that earlier appeal is proceeding,

at the same time as serving the notice referred to in sub-paragraph (a), serve on the appellant a written notice informing the appellant of the other competent appellant’s earlier appeal and the effect of regulations 13(4) and 19A.

(2) Where the appeal is proceeding, the clerk shall, as soon as reasonably practicable—

- (a) serve a copy of the regulation 13 statement on the listing officer; and
- (b) serve on any person—
 - (i) who is a party to the appeal or then appears to the clerk to be an interested person as regards any dwelling to which the decision notice relates (other than the appellant and the listing officer); and
 - (ii) whose name and address are included in the decision notice or the regulation 13 statement or are otherwise known to the clerk,

a written notice which includes the matters referred to in paragraph (3).

(3) The matters to be included in the written notice are—

- (a) the address of any dwelling to which the appeal relates;
- (b) the appellant’s reasons for the appeal; and

- (c) the date on which the appeal was made.

Further procedure where the listing officer knows of other parties to the appeal or interested persons

18C.—(1) Where, in relation to an appeal, the listing officer receives a copy of a regulation 13 statement from the clerk, the listing officer shall—

- (a) serve on the clerk a written notice of the name and address of any person who—
 - (i) is a party to the appeal; or
 - (ii) then appears to be an interested person as regards any dwelling to which the decision notice relates,
whose name and address the listing officer knows but which were not included in the decision notice or the regulation 13 statement; and
- (b) serve that notice as soon as reasonably practicable after becoming aware of that information.

(2) Where the clerk receives a notice in accordance with paragraph (1), as soon as reasonably practicable (where this has not already been done) the clerk shall serve, on any person whose name and address the listing officer included in the notice, a written notice which includes—

- (a) the address of any dwelling to which the appeal relates;
- (b) the appellant's reasons for the appeal; and
- (c) the date on which the appeal was made.

Competent party to appeal

18D.—(1) This regulation applies where an interested person, as regards any dwelling to which the decision notice relates—

- (a) wishes to be a party to any appeal made under regulation 13 (including any appeal which is proceeding by virtue of regulation 19A);
- (b) is not already a party to the appeal;
- (c) is not the proposer; and
- (d) would have been competent to make the proposal, in relation to which the appeal relates, on the relevant date, which in this regulation is—
 - (i) the date on which the proposer appealed in accordance with regulation 13; or
 - (ii) where the proposer has not appealed, the date on which a competent appellant appealed in accordance with that regulation or, if there is more than one competent appellant, the first date on which a competent appellant did so.

(2) Within the period of three months beginning on the relevant date, the interested person may serve a written notice on the clerk stating that the interested person wishes to be a party to the appeal.

(3) The interested person shall include in the notice—

- (a) the address of the dwelling to which the decision notice relates; and
- (b) the names and addresses of the interested person, the proposer and the listing officer.

(4) The clerk shall—

- (a) within the period of two weeks beginning on the day on which the clerk received the interested person's notice, serve on the interested person a written notice acknowledging receipt of it and specifying the date of receipt; and
- (b) as soon as reasonably practicable serve a copy of the interested person's notice on the listing officer.

Post-appeal agreements

18E.—(1) After an appeal under regulation 13 has been made but before the commencement of a hearing or consideration of written representations, the listing officer may reach an agreement on an alteration of the list in accordance with the following paragraphs.

- (2) Such an agreement shall be—
 - (a) reached with all the persons mentioned in paragraph (4); and
 - (b) in accordance with Part II of these Regulations.
- (3) Where such an agreement is reached, the listing officer shall—
 - (a) as soon as reasonably practicable serve a written notice on the clerk that an agreement has been reached;
 - (b) serve a copy of the notice on the other parties to the agreement; and
 - (c) not later than six weeks after the date on which the agreement was reached, alter the list to give effect to the agreement.
- (4) The persons referred to in paragraph (2)(a) are—
 - (a) the appellant;
 - (b) any other person—
 - (i) who at the date of the agreement is a taxpayer as regards any dwelling to which the appeal relates; and
 - (ii) whose name and address the listing officer knows; and
 - (c) any other person—
 - (i) who at the date of the agreement is a party to the appeal; and
 - (ii) whose name and address the listing officer knows.
- (5) Subject to paragraph (6), where, at the date of the agreement, more than one person is a taxpayer as regards any dwelling to which the appeal relates, the requirement in paragraph (2)(a), insofar as it relates to the agreement of the taxpayer, shall be treated as satisfied where one of the taxpayers as regards the dwelling is a party to the agreement.
- (6) Paragraph (5) shall not prevent the appellant, any other person who is a competent appellant or any competent party from being a party to the agreement.
- (7) An appeal in relation to which a notice has been served under paragraph (3) shall be treated as withdrawn on the date on which the notice is served on the clerk.”.

Withdrawal of appeal

14. For regulation 19 (withdrawal), substitute—

“Withdrawal of appeal

- 19.**—(1) Where an appellant—
- (a) serves on the clerk a written notice of intent to withdraw an appeal; and
 - (b) the clerk receives the notice before the commencement of a hearing or of consideration of written representations in relation to the appeal,
- the clerk shall serve a written notice on every other party to the appeal in accordance with paragraph (2).
- (2) The clerk’s notice shall—
 - (a) inform the party of the notice of intent;
 - (b) ask whether or not the party consents to the withdrawal of the appeal;

- (c) specify a date by which the clerk is to receive any response from the party, which shall be a date before the commencement of a hearing or of consideration of written representations in relation to the appeal; and
 - (d) inform the party that if no response is received from the party by the specified date, the party's consent shall be deemed to have been given.
- (3) Subject to regulation 19A, and without prejudice to regulations 8(2) and 18E(7), the withdrawal of the appeal shall only have effect where every other party to the appeal—
- (a) has served on the clerk, by the specified date, a written notice giving consent to the withdrawal; or
 - (b) is deemed to have given consent.
- (4) Where the withdrawal has effect by virtue of paragraph (3), as soon as reasonably practicable the clerk shall serve on the appellant and on every other party to the appeal a written notice confirming that the appeal has been withdrawn.

New appellant's appeal

19A.—(1) This regulation applies where a person (“the withdrawing party”) made an appeal under regulation 13 and serves a notice of intent to withdraw the appeal under regulation 19(1).

(2) Before the date specified in the clerk's notice in accordance with regulation 19(2)(c), a competent appellant or a competent party (“the new appellant”) may serve a written notice on the clerk stating—

- (a) that the new appellant does not consent to the withdrawal of the appeal;
- (b) that if the appeal is withdrawn, the new appellant wishes to proceed with an appeal in relation to the same decision notice; and
- (c) where the new appellant is not a competent appellant, the reasons for the new appeal.

(3) Where the clerk receives a notice under paragraph (2)—

- (a) the withdrawing party's appeal shall be withdrawn;
- (b) within the period of two weeks beginning on the day on which the notice was received, the clerk shall serve on the new appellant a written notice—
 - (i) acknowledging receipt of the notice;
 - (ii) stating the date of receipt; and
 - (iii) stating that the withdrawing party's appeal is withdrawn; and
- (c) (i) where the new appellant's notice was the first notice under paragraph (2) received by the clerk in relation to the withdrawal, the notice under sub-paragraph (b) shall state that the new appellant's appeal is proceeding;
- (ii) in any other case, the notice under sub-paragraph (b) shall state that the new appellant's appeal is not proceeding because an earlier new appeal is proceeding.

(4) Where the clerk receives a notice under paragraph (2) from more than one person in relation to the same withdrawal, the following paragraphs and regulation 19B shall apply as if references to the new appellant are references to the person whose notice the clerk receives first.

(5) Where—

- (a) the new appellant is a competent appellant, the appeal already made under regulation 13 shall proceed as if any steps taken by the clerk in relation to the withdrawing party's appeal, other than steps under regulation 19, had been taken in relation to the new appeal;
- (b) the new appellant is not a competent appellant—

- (i) the new appeal shall be deemed to have been made under regulation 13;
- (ii) the reasons for the new appeal shall be those included in the notice served under paragraph (2); and
- (iii) the new appeal shall proceed as if any steps taken by the clerk in relation to the withdrawing party's appeal, other than steps under regulation 19, had been taken in relation to the new appeal.

Other parties to a new appeal

19B.—(1) As soon as reasonably practicable after receiving a notice under regulation 19A(2), the clerk shall serve on the withdrawing party and every party to the withdrawing party's appeal (other than the new appellant) a written notice (“the clerk’s notice”)—

- (a) specifying that the withdrawing party's appeal is withdrawn and that the new appellant's appeal is proceeding;
- (b) stating the new appellant's reasons for the appeal; and
- (c) requesting the party (where the party is neither the listing officer nor the withdrawing party) to inform the clerk by written notice served on the clerk, within such period as is specified in the clerk's notice, being not less than 21 days from the date on which the clerk's notice is served, whether the party wishes to be a party to the proceedings on the new appellant's appeal.

(2) Where the clerk receives a notice from a party under paragraph (1)(c), the clerk shall—

- (a) within the period of two weeks beginning on the day on which the clerk received it, serve on the party a written notice acknowledging receipt of it and specifying the date of receipt; and
- (b) as soon as reasonably practicable serve a copy of the party's notice on the listing officer.”.

Disqualification from participating

15. In regulation 23 (disqualification from participating), in paragraph (3), after “spouse” insert “or civil partner”.

Representation at the hearing

16. In regulation 24 (representation at the hearing), for “of the valuation tribunal” substitute “of the Valuation Tribunal Service or a member of the relevant valuation tribunal”.

Service of notices

17. In regulation 35 (service of notices)—

- (a) in sub-paragraph (b) of paragraph (1), for “forwarding it by” substitute “sending it by first class or second class”;
- (b) in sub-paragraph (b) of paragraph (4), after “sending it by” insert “first class or second class”;
- (c) at the end of paragraph (5), add—
 - “; and
 - (c) any reference to first class post includes a reference to an alternative service which provides for delivery on the next business day”; and
- (d) at the end, add—
 - “(6) In this regulation—

“bank holiday” means a day which is a bank holiday under the Banking and Financial Dealings Act 1971^(a); and

“business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a bank holiday in England.

(7) For the purposes of these Regulations—

- (a) a notice served by—
 - (i) delivering it to a person after 5 p.m. on a business day or at any time on a day which is not a business day;
 - (ii) delivering it to, or leaving it at, the usual or last known address, place of business or office of a person; or
 - (iii) fixing it to some part of the dwelling to which it relates,
shall be treated as served on the next business day after it was so delivered, left or fixed;
- (b) a notice served by sending it by first class post shall be treated as served on the second business day after it was posted; and
- (c) a notice served by sending it by second class post shall be treated as served on the fourth business day after it was posted.”.

Signed by authority of the Secretary of State for Communities and Local Government

Parmjit Dhanda

Parliamentary Under Secretary of State

Department for Communities and Local Government

12th February 2008

^(a) 1971 c. 80.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (“the 1992 Regulations”) and the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (“the 1993 Regulations”) in relation to England. Regulations 4 to 10, 12 to 14 and 17 do not apply to a proposal for the alteration of a valuation list where the proposal was made before the date on which these Regulations come into force nor to a related appeal.

Regulation 2 amends regulation 6 of the 1992 Regulations. A valuation list may be altered because a property has been improved and subsequently sold or because a property has been split into more than one dwelling. This amendment is to ensure that when such a property is valued on the basis of its size, layout and character and the physical state of the locality, it is so valued at the date of sale or the date the new unit of living accommodation has been created.

Regulations 3 to 17 amend the 1993 Regulations. Regulation 5 amends regulation 8 of the 1993 Regulations to enable a proposer to appeal directly to the valuation tribunal when the proposer appeals against an invalidity notice (instead of the listing officer informing the tribunal of the disagreement).

Regulation 6 substitutes a new regulation 10 of the 1993 Regulations. This provides for a listing officer to decide whether a proposal is well-founded, partly well-founded or not well-founded (and accordingly whether or not to alter the list) or to reach an agreement on an alteration of the list. The listing officer must serve a decision notice on the proposer and other taxpayers giving particulars of the decision or agreement. Unless the whole of the proposal is well-founded or an agreement is reached, the listing officer must also serve a copy of the decision notice on any competent person (that is, someone who would have been competent to make the proposal on the date when the decision notice was served on the proposer).

Regulation 7 revokes regulations 11 (withdrawal of proposals) and 12 (agreed alterations following proposals) of the 1993 Regulations.

Regulation 8 substitutes a new regulation 13 of the 1993 Regulations. Where there is a disagreement as to a proposed alteration, the proposer or any competent person may appeal against the listing officer’s decision directly to the valuation tribunal. An appeal made by a competent person has no effect where the proposer appeals or another competent person has already appealed.

Regulation 10 amends the interpretation provisions in regulation 16 of the 1993 Regulations. Regulations 11 and 12 make minor amendments to regulations 17 (jurisdiction: exception) and 18 (arrangements for appeals) of the 1993 Regulations respectively.

Regulation 13 inserts regulations 18A to 18E of the 1993 Regulations. Regulations 18A to 18C deal with procedures following the making of an appeal under regulation 8 or 13 of the 1993 Regulations. Regulation 18D enables a person, with an interest in the dwelling to which a decision notice relates, to give notice that that person wishes to be a party to any appeal against the decision notice (that person is then a competent party). Regulation 18E provides for parties to an appeal to agree on an alteration of the list if they do so before the commencement of a hearing or consideration of written representations.

Regulation 14 substitutes a new regulation 19 and regulations 19A and 19B for the existing regulation 19 of the 1993 Regulations. Regulation 19 makes provision regarding the withdrawal of an appeal. Where a competent appellant (that is, a competent person who appealed) or a competent party does not consent to the withdrawal of an appeal, regulation 19A enables that person to proceed with an appeal in relation to the same decision notice.

Regulation 15 amends regulation 23 of the 1993 Regulations so that civil partners are added to the persons who are disqualified from participating as members in the hearing or determination of, or acting as clerks or officers of a tribunal in relation to, an appeal.

Regulation 16 amends regulation 24 of the 1993 Regulations so that a party to an appeal cannot be represented at a hearing by an employee or member of the Valuation Tribunal Service or a member of the valuation tribunal.

Regulation 17 amends regulation 35 of the 1993 Regulations so that it specifies when a notice is treated as being served.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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COUNCIL TAX, ENGLAND

The Council Tax (Valuations, Alteration of Lists and Appeals)
(England) Regulations 2008

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