



PRESIDENT'S EXPLANATORY NOTE ON PRACTICE STATEMENT A11: COUNCIL TAX REDUCTION APPEALS

Introduction [1-2]*

1. This note seeks to explain the Practice Statement on Council Tax Reduction (CTR) Appeals in straightforward, non-technical language. However, the Practice Statement is the authoritative version and, if there is any conflict between what is said in this note and the wording of the Practice Statement, it is the wording in the Practice Statement that must prevail.
2. This note does not attempt to summarise or explain every point covered in the Practice Statement. It concentrates on those that are of most importance.
3. The Purpose of the Practice Statement is to describe the arrangements for dealing with CTR appeals in the Valuation Tribunal for England (VTE). It builds on what is said in the relevant law – in particular, the official regulations made by Parliament which have been amended to deal with CTR appeals.

Notice of appeals – incomplete information [3-6]

4. The official regulations specify what information the person who wishes to appeal must provide. If it is not provided, the notice is not valid and there is thus no appeal. We will inform the person where we think information is missing so that it can be provided. If it is still not provided, the appeal cannot proceed.
5. If there is a dispute over whether enough information has been provided, one of the most senior members of the Tribunal – the President or a Vice-President – will consider the matter. If he or she is of the opinion that there is information missing, an order called a "direction" will be issued stating what further information is required and the date by which it must be sent. If it is not received by the deadline, the appeal will be automatically "struck out", i.e. it will not proceed. And the same will happen if, at a hearing, it is discovered that information that should have been supplied is missing, but common sense should be applied here, so that the appeal should not be struck out if the error or omission is merely technical or the result of a clerical error and no difficulty or prejudice has been caused to the billing authority. If the appeal is struck out, the appellant may bring a new appeal but if it is outside the time limit, it will then be necessary to seek the Tribunal's permission.

* The numbers in square brackets in the sub-headings refer to the paragraph numbers in the Practice Statement.

Notice of appeal: failure to serve notice on billing authority [7-10]

6. There can be no appeal unless a written notice has first been sent to the billing authority which issued the council tax bill, stating why its decision is said to be wrong. An appeal cannot begin until this has been done.

Striking out [11-24]

7. "Striking out" means that the appeal is rejected and will not proceed to a hearing. This can happen in a variety of situations, for example:
 - (a) if the Tribunal's order to provide specified information has not been complied with;
 - (b) if the case is a challenge to the scheme itself and not to its application to the particular individual; or
 - (c) if the maximum reduction has been granted.
8. In 7(b), the Tribunal cannot deal with the case because it has no "jurisdiction" or authority to do so. A challenge to the lawfulness of a scheme may only take place in the High Court (Administrative Court) on what is called an application for judicial review.
9. In 7(c), since the maximum reduction has been awarded, there is nothing the Tribunal can do. The appeal therefore has no reasonable prospect of success.
10. In 7(b) and (c), a notice will be sent informing the person of the intention to strike out and giving 14 days to write to the Tribunal to explain why that should not happen. If nothing is received, the strike out will go ahead. If written comments are received, they will be considered by the Tribunal and the appeal will either be struck out or allowed to proceed to a hearing and the person will be notified accordingly.

Discretionary reductions in council tax [25-30]

11. Billing authorities must also include powers to reduce a person's council tax on a discretionary basis. There is a right of appeal to the Tribunal against a billing authority's decision under its discretionary arrangements. The Tribunal's approach to these appeals is described in para. 28 and Annex 6.

Standard directions [31-32]

12. Standard directions are the contents of the notice sent to each party along with the notice of hearing. They set out what each party must do before the hearing and what happens if they fail to do so. These directions are aimed primarily at billing authorities.
13. Where a billing authority fails to comply with the standard directions and does not provide the information prescribed, not only will the authority be barred but the appeal will be allowed by default.

14. A bar will not be lifted unless the billing authority in its application expressly states that it will supply the material prescribed in the standard directions. If the Tribunal is minded to lift the bar, it will do so only if the material is received within 14 days.

Listing [33-41]

15. CTR appeals will be heard by two-person panels of the Tribunal. Some of the more complex cases (i.e. concerning capital, income and right to residence) will normally be listed before a judge of the First-tier Tribunal with relevant experience, sitting with a VTE chairman. Other cases will be listed before a chairman and a member of the Tribunal.

Decisions and reasons [42-44]

16. A panel consisting of a judge and a chairman may if it wishes give its decision orally at the end of the hearing; other panels will not announce their decision at the hearing.
17. In all cases, a written decision notice will be sent to the parties. It will contain a very brief explanation for the decision, perhaps only two or three sentences. A full written decision may be requested within two weeks of receiving the decision notice.



President

17 June 2014