

**The Valuation Tribunal for Wales (Wales) (Amendment) Regulations  
2013**

**Explanatory Memorandum**

This Explanatory Memorandum has been prepared by the Department for Local Government and Communities and is laid before the National Assembly for Wales in conjunction with the above subordinate legislation and in accordance with Standing Order 27.1.

**Minister's Declaration**

In my view, this Explanatory Memorandum gives a fair and reasonable view of the expected impact of the above listed Regulations. I am satisfied that the benefits outweigh any costs.

Carl Sergeant  
Minister for Local Government and Communities

6 March 2013

## **1. Description**

These regulations amend the Valuation Tribunal for Wales Regulations 2010 to enable the Tribunal to hear appeals against decisions made by billing authorities in relation to council tax reduction schemes.

## **2. Matters of special interest to the Constitutional Affairs Committee**

None

## **3. Legislative Background**

The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (“the 2010 Regulations”) made under Part 2 of Schedule 11 to the Local Government Finance Act 1988. These Regulations amend the 2010 Regulations.

Paragraphs 1, 5(1) and 8 of Schedule 11 to the Local Government Finance Act 1988 provide the powers for the making of regulations in connection with the membership, procedure and other matters relating to valuation tribunals.

The relevant functions from the 1988 Act, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 and have now been transferred to the Welsh Ministers by virtue of section 162 and paragraph 30 of schedule 11 to the Government of Wales Act 2006.

The Regulations follow the negative resolution procedure.

## **4. Purpose and intended effect of the legislation**

These Regulations amend the 2010 Regulations to provide for the following:

- for a new minimum and maximum number of tribunal members to enable the Tribunal to deal with appeals relating to council tax reduction decisions and to allow for a possible fluctuation in the Tribunal’s workload;
- for the Tribunal to strike out appeals where the billing authority has awarded the maximum reduction that the authority could have awarded under its scheme; where it proposes to strike out an appeal the Tribunal must first provide the appellant with an opportunity to make representations;
- for the Tribunal to hold a hearing relating to council tax, or part of the hearing, in private where it is in the interests of justice to do so;
- to require appellants to provide a copy of the appeal notification where the appellant has also made an appeal to the First-tier Tribunal under the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001, that raises common issues of fact with the appeal to the Valuation Tribunal for Wales;

- to provide that information supplied in pursuance of regulations made under section 131 of the Welfare Reform Act 2012 is admissible as evidence before the Tribunal.

## **5. Consultation**

A limited consultation was undertaken with local government and the Valuation Tribunal for Wales. A statutory consultation was undertaken with the Administrative, Justice and Tribunals Council.

As a result of consultation responses an amendment was made to the information required to be provided by applicants who have also made an appeal to the First-tier Tribunal under the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001 to ensure compatibility with local requirements under those Regulations.

## **Regulatory Impact Assessment –**

### **6. Options –**

(i) To maintain the status quo in which case there would be no provision for the hearing of appeals against decisions made by billing authorities in relation to council tax reduction schemes.

(ii) Make the Regulations as drafted in order to realise the benefits in paragraph 7 below

### **7. Costs and Benefits**

**Costs** – The additional costs to the Valuation Tribunal Wales are £270,000 in 2013-14 and 2014-15. These costs are in respect of additional information technology and staff so that the new functions required of the Valuation Tribunal Wales can be undertaken.

**Benefits** – If the Valuation Tribunal Wales was unable to undertake the appeals relating to council tax reduction schemes then an additional body would need to be created to fulfil this function. This would require legislative changes and the considerable cost of setting up a new appeals body, including the cost of support staff, professional advisors, premises and members expenses.

### **8. Consultation responses**

A copy of the draft regulations was sent to:

The Chief Executive of the Valuation Tribunal Wales  
Local Authority Taxation practitioners  
The Administrative, Justice and Tribunals Council

### **9. Competition Assessment**

This has been scored against the competition filter test which indicated that there will be no detrimental effect on competition.

## **10. Post implementation review**

This will be periodically reviewed during our regular meetings with the Valuation Tribunal for Wales.