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Llywodraeth Cymru  
Welsh Government

Welsh Government  
Consultation Document

# Reforming the Non-Domestic Rates Appeals System in Wales

Date of issue: 17 October 2017  
Responses by: 9 January 2018

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.  
This document is also available in Welsh.

<b>Overview</b>	The Welsh Government is seeking views on proposals to reform the system for appealing valuations for non-domestic rating purposes in Wales.
<b>How to respond</b>	Responses to this consultation can be sent by completing an online form, or can be emailed or posted to the address below by 9 January 2018.
<b>Further information and related documents</b>	<b>Large print, Braille and alternative language versions of this document are available on request.</b>
<b>Contact details</b>	For further information, or queries regarding this consultation, please email:  <u><a href="mailto:LGF1Consultations@gov.wales">LGF1Consultations@gov.wales</a></u> Local Taxation Policy Branch Cathays Park Cardiff CF10 3NQ
<b>Data protection</b>	<b>How the views and information you give us will be used</b>  Any response you send us will be seen in full by Welsh Government staff dealing with the issues which this consultation is about. It may also be seen by other Welsh Government staff to help them plan future consultations.  The Welsh Government intends to publish a summary of the responses to this document. We may also publish responses in full. Normally, the name and address (or part of the address) of the person or organisation who sent the response are published with the response. This helps to show that the consultation was carried out properly. If you do not want your name or address published, please tell us this in writing when you send your response. We will then blank them out.  Names or addresses we blank out might still get published later, though we do not think this would happen very often. The Freedom of Information Act 2000 and the Environmental Information Regulations 2004 allow the public to ask to see information held by many public bodies, including the Welsh Government.

This includes information which has not been published. However, the law also allows us to withhold information in some circumstances. If anyone asks to see information we have withheld, we will have to decide whether to release it or not. If someone has asked for their name and address not to be published, that is an important fact we would take into account.

However, there might sometimes be important reasons why we would have to reveal someone's name and address, even though they have asked for them not to be published. We would get in touch with the person and ask their views before we finally decided to reveal the information.

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## **Foreword**

The non-domestic rates system raises revenue which helps to fund essential local services in Wales. All the non-domestic rates revenue raised in Wales is redistributed to local government and policing bodies in Wales. It helps to pay for the services – education, social care, waste management, transport, housing, public protection, leisure and environmental amenities and more – on which we all rely. Without this revenue stream, these services would suffer and it is vital that everyone makes their fair contribution.

It is also vital that the system itself is fair. One of the key features of the rates system in Wales is that each ratepayer has a right to appeal their valuation if they believe it to be incorrect. It is important that ratepayers are paying the right amount of rates and, if this is not the case, that corrections are made as quickly as possible. It is also important that every ratepayer acts responsibly in using the appeals system. Speculative appeals slow down the process for genuine appeals and add to the costs of administering the system.

There is a long-established system for handling appeals of non-domestic rates valuations in Wales. It has stood the test of time but there is room for improvement and there is a need to modernise the system to ensure that it is as efficient and effective as possible – for government and for ratepayers.

This consultation sets out where there are opportunities to improve the process and ensure that it reflects changing circumstances and makes best use of current technology. It seeks views on all aspects of the appeals process and on specific aspects which we propose to reform. The Welsh Government is responsible for developing much of the legislative framework which governs the appeals process but the process is operated by two bodies which are external to the Welsh Government: the Valuation Office Agency and the Valuation Tribunal for Wales. The roles and functions of these bodies in relation to appeals feature as part of this consultation.

I am aware of the concerns that have been raised about the reform of the appeals process in England and the introduction of the Check, Challenge, Appeals (CCA) approach there. It is not the Welsh Government's intention simply to adopt that approach. I want to ensure the appeals system is improved and tailored to better meet the needs of Wales.

I am eager to hear everyone's views about how the appeals system in Wales can be improved. I hope you will respond to this consultation.

**Mark Drakeford**  
**Cabinet Secretary for Finance and Local Government**

# 1 Introduction

The existing non-domestic rates (NDR) appeals system is not as efficient as it could be. The length of time it takes to resolve challenges is too long and process itself is too resource intensive. It is important that we improve these processes and, as a result, free up valuable resources to be redirected towards front-line service delivery.

This consultation invites views on reforming the NDR appeals system in Wales with the aim of improving the efficiency and effectiveness of the system for government, practitioners and ratepayers.

There are also operational considerations for the Valuation Tribunal for Wales (VTW) and the Valuation Office Agency (VOA). The role played by these bodies means that the implementation of changes to the appeals process is dependent on their ability to adapt their processes and procedures, for example the capacity of the VOA to make changes to its information systems. We have already begun the process of reforming the operational procedures of the VTW, having consulted on proposals in early 2017. The Welsh Government has limited powers in relation to the procedures of the VOA, which is an independent executive agency of HMRC and is responsible for valuation functions in Wales and England. This consultation is confined to those areas of the appeals process where the Welsh Government can legislate to make changes.

We are seeking views on improvements to the appeals process in general, on the timescales for each stage of the appeals process and on specific aspects. These include proposals for shortening the time it takes to complete appeals, for when information should be provided throughout the appeals process, the potential introduction of fees for unsuccessful appeals, new civil penalties for providing false information and a requirement that appeals are made in a responsible and accountable manner.

This consultation deals only with the appeals process for non-domestic rates. The methodology for valuing properties and the assessment of properties for valuation purposes are matters for the VOA and do not fall within the scope of this consultation. Neither does it cover the appeals process for council tax valuations which are subject to separate arrangements.

We are consulting at this early stage of the reforms to enable us to take account of the available evidence and viewpoints before bringing changes into effect. We will be working with the VOA and the VTW to ensure we design a suitable system for Wales.

These proposals apply to Wales only.

## 2 Background

NDR contributes more than £1 billion to fund vital local services in Wales – services that ratepayers can benefit from.

A key feature of the NDR system is the appeals process. The Local Government Finance Act 1988 enables the Welsh Ministers to make provisions for an appeals system to allow a ratepayer to challenge the rateable value determined by the VOA to their property.

The Non-Domestic Rating (Alterations of Lists and Appeals) (Wales) Regulations 2005 specify the operation of the appeals system, including the timescales and grounds for making appeals and the process which must be followed. The appeals system in Wales has been largely unchanged since these regulations were made.

A review by the UK Government of the administration of the NDR system in England identified problems with the number of formal appeals in the system, the length of time taken to resolve appeals, the capacity of the Valuation Tribunal for England to list and hear appeals, and the number of appeals which resulted in no change to the rating list. Together, these factors were considered to make the system inefficient, leading to frustrations for ratepayers and costs for government, businesses and other ratepayers.

To address these issues in England, regulation making powers were introduced in the Enterprise Act 2016<sup>1</sup> and the UK Government implemented a new system, called Check, Challenge and Appeal (CCA), from 1 April 2017.

Similar issues have been identified in relation to the NDR appeals system in Wales though, by no means, to the same extent that they occur in England. Provisions in relation to Wales were also sought and included in the Enterprise Act 2016 to facilitate reform of the appeals system in Wales.

### **The Current Appeals System**

Under the current system, if a ratepayer believes their rateable value or property details are incorrect, in the first instance they may contact the VOA to ask for changes to be made. If the VOA agrees, an alteration to the rating list will be made. If the VOA does not agree, the ratepayer may challenge the VOA's decision by submitting a proposal, provided the proposal meets one of a range of specified grounds.

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<sup>1</sup> <http://www.legislation.gov.uk/ukpga/2016/12/contents/enacted>

These include:

- the valuation was incorrect;
- there has been a change to the property or area that should be shown in the rateable value, eg. the property has been demolished or is now a domestic property;
- a change made to the valuation by the (VOA) is incorrect, or has not been made;
- the property has been incorrectly split into more than one listing, or combined with others into a single listing.

Ratepayers are currently restricted to making a proposal against each of the grounds above only once for each non-domestic property during the lifetime of the rating list (which is usually five years).

Once a proposal has been submitted, the VOA considers the ratepayer's proposal and if it agrees, the VOA will make appropriate changes to the rating list, with any subsequent change in liability being backdated. If the ratepayer disagrees with the VOA's decision, an appeal may be made to the VTW. If the VOA does not consider the ratepayer's proposal within a set period (two months), the proposal passes to the VTW and automatically becomes an appeal.

Together, the proposal stage (to the VOA) and the appeal stage (to the VTW) are commonly referred to as the NDR appeals system.

### **Drawbacks of the current system**

The length of time it takes to resolve challenges and the resources taken up in administering the current system are two of the main drawbacks. It takes a significant amount of time for a case to go through the appeals process, resulting in uncertainty for ratepayers and incurring costs for appellants and government. A further consequence of the length of time an appeal can take is the requirement to backdate successful appeals over long periods, creating large and unpredictable liabilities for local authorities and the Welsh Government.

In Wales, there is a relatively high proportion of challenges received compared to the number of hereditaments on the list – 44% for the 2005 list, and 42% as at February 2017 for the 2010 list. Of these challenges, only 40% (2005) and 37% (2010) have resulted in alterations to the list, meaning approximately two-thirds of challenges result in no change to rateable values. Or put another way, around 15% of the valuations on the list are changed over the lifetime of the list as a result of appeals.

As at March 2015, the mean time to resolve an appeal in Wales was approximately 58 weeks and the median time was 48 weeks.

There are other aspects of the system which impede its effectiveness.

- The valuation information provided to ratepayers is very limited, meaning proposals are submitted to the VOA to help ratepayers understand, rather than because they dispute, a valuation.
- The time-limit (two months) on the consideration of proposals by the VOA means that often proposals automatically become appeals to the VTW, regardless of whether a ratepayer actually intends to appeal their valuation.
- A large number of proposals are submitted with little or no supporting evidence, making it difficult for the VOA to categorise similar proposals together for progression and also resulting in toing and froing between the VOA and ratepayers or their agents. This is particularly true for proposals submitted by rating agents.
- A significant proportion of proposals are speculative, particularly those submitted towards the end of a rating list. This is because proposals must be lodged before the list is closed to result in a backdated liability if successful.
- Negotiations between the VOA and ratepayers or their agents usually only begin once an appeal has been listed for hearing. There are no incentives for this to happen beforehand and no requirement for the ratepayer or the VOA to provide supporting information until an appeal is listed.

Each stage of the appeals process can be improved.

### **Why is the Welsh Government seeking to make changes to the appeals system in Wales?**

From our discussions with ratepayers, and with the VTW and the VOA, it is clear that the potential for modernising the NDR appeals system in Wales should be explored. Our aim is to draw on the lessons from the reforms elsewhere but to deliver a more efficient and effective appeals process which meets the particular needs and circumstances in Wales.

Further information on the current NDR appeals system in Wales is available on the Welsh Government's website:

<http://gov.wales/topics/localgovernment/finandfunding/businessrates/appeals/?lang=en>

### **3 Proposals for reforming the NDR appeals system in Wales**

Our aim in making any changes to the appeals system in Wales would be to provide a more efficient and cost effective, and fairer, system of non-domestic rates in Wales.

Each case needs to be dealt with as quickly as possible and resources should be used efficiently. The VOA is responsible for providing clear and sufficiently detailed information about the valuation process through its website. The Welsh Government is seeking to apply best practice from other tax regimes in the UK in Wales.

All ratepayers will continue to be able to appeal the valuation of their property if they believe it to be incorrect. The VOA will continue to maintain a full valuation list and to manage, for now, the main components of the appeals process for Wales.

The Welsh Government is reviewing all aspects of the NDR appeals system and will take account of the perspectives of Welsh ratepayers and other stakeholders in making any changes to the system. In parallel, we are considering longer term reforms to the local government finance system in Wales which includes re-examining the non-domestic rates system more generally. Our plans for longer term reform have been set out separately.

#### **Consultation Questions**

##### **Q1 If you agree that the appeals process can be improved, which aspects of the system do you think could be improved and how?**

This consultation also asks respondents to consider particular components of the NDR appeals system and to provide views on the proposed changes.

##### **i. Registration for the appeals process**

The current system allows appeals to be made by an interested party (this includes anyone who has a qualified connection with the occupier or owner) on behalf of ratepayers without their specific agreement.

Speculative appeals mean that it takes longer to process genuine appeals. They also incur costs for the government which ultimately fall back onto other taxpayers.

It is proposed that ratepayers should continue to be required to register individually before initiating any stage of the appeals process. Applicants would need to declare their interest in the property concerned before progressing. An appeal could not be lodged by anybody unless the ratepayer has undertaken the registration process. This is to ensure that appeals are made with the agreement of the ratepayer and that they have a genuine reason for making inquiries as to the rateable value of their property.

Ratepayers would continue to be able to instruct agents to act on their behalf but this could only happen once the ratepayer has registered their property or properties and that an agent will be acting on their behalf.

### **Consultation Questions**

**Q2 What are your views on ratepayers being required to register their property or properties before initiating the appeals process?**

**Q3 How do you think ratepayers should be able to declare their interest in a property?**

#### **ii. Time periods for each stage**

The current time-limit of two months for the consideration of proposals by the VOA means that often proposals automatically become appeals for the VTW to list, regardless of whether a ratepayer actually intends to appeal their valuation. The time-limits result in cases progressing to appeal stage before they have been considered properly by the VOA. This creates an avoidable burden in the system, with a significant number of appeals unnecessarily progressing to tribunal and requiring VTW involvement.

It is proposed that the appeals process would be accompanied by new time-limits. These new limits would set the timeframe for dealing with an appeal to speed up the time it takes to complete the process and reduce the number of cases progressing to appeal stage unnecessarily. The aim is to provide sufficient time for the ratepayer and the VOA to reach agreement without the need for the matter to progress to a formal appeal.

Once ratepayers have registered their interest in a property, they would be able to review the information used by the VOA to rate the property. The purpose of this is to ensure that ratepayers and the VOA have access to the same basic information about the property concerned and that, where valuations are questioned, the reasons for this are established as early in the process as possible. This is to save time later in the process and reduce the volumes of unsubstantiated appeals.

Once a ratepayer has fully considered the information used to calculate the valuation of their property, if the ratepayer believes the rateable value should be reviewed, they would need to submit a request to the VOA. At this stage, the ratepayer would need to make a case for altering the valuation supported by a clear rationale, including substantive reasoning why the ratepayer believes the valuation to be incorrect, as well as providing an alternative estimate of the valuation (see next section). Once complete information has been submitted, the VOA would be required to make a final decision within a specified timeframe.

We will consider what the time-limit should be taking account of the responses to this consultation. Our intention is that it should provide a balance between allowing sufficient time for the ratepayer and the VOA to consider fully the complete information and providing a spur to conclude the process as quickly as possible, for example six months would seem to be adequate. However, we welcome views on what the appropriate period should be, including whether an extended period might be needed for the most complex cases. Procedures would need to be developed to provide for cases which cannot be completed within the normal time-limits. If a decision was not made, or agreement reached, within the period, the case would become a formal appeal and progress to the VTW.

It is also proposed a new timeframe should be established for the VTW to deal with appeals. Once a case has progressed to appeal, a set timeframe would be put in place to ensure the VTW deals with the case in a specified period. For example, 12 months would appear reasonable but again we welcome views on what would be appropriate.

## **Consultation Questions**

**Q4 What are your views on introducing time-limits for different stages of the appeals process? What do you think would be appropriate time-limits?**

### **iii. Provision of information**

The existing appeals process does not require all the relevant information to be presented at the beginning of the process. This is not consistent with the approach taken with other taxes where, if the amount due is questioned, the relevant information must be disclosed at the outset.

The sharing of information at the outset would enable the ratepayer and the VOA and, if the case proceeds to appeal, the VTW, to establish whether there is a valid basis for proceeding to the next stage of the process.

It is proposed that under the reformed approach, ratepayers would be required to present all the available information at the beginning of the appeals process. This would also apply to any representative acting on behalf of a ratepayer. This is to incentivise full disclosure of all relevant evidence at the beginning of the process.

This would include any information which could inform the valuation decision made by the VOA. This might, for example, include rental agreement details or changes to a property. In the case of businesses, it might include turnover and trade information.

The Welsh Government understands that ratepayers may not have access to all the information they might need to present as evidence that their valuation is incorrect at the beginning of the process. However, it is reasonable to expect ratepayers to provide all the information they do hold at the outset and at each subsequent stage.

It is also understood that ratepayers may not have access to certain other information at the beginning of the process. For example, a ratepayer may not be able to provide a robust alternative valuation for their property. However, it is also reasonable to expect that the ratepayer presents all available evidence as to why they believe their valuation to be incorrect. For example, in many cases, valuations and rents for similar properties can be found online.

New information presented after the initiation of an appeal could be accepted where the information was not available at the outset or where the ratepayer was not in a position to provide the information. Such information would be accepted at the discretion of the VOA or, where appropriate, the VTW. The decision as to whether new information is accepted would be governed by clear criteria and guidelines.

The VOA would provide guidance to assist ratepayers when providing supporting information.

## **Consultation Questions**

**Q5 We would welcome your views on the provision of evidence as part of the appeals process and the controls on the introduction of new evidence once the appeals process has been initiated. Are there other ways to ensure that relevant information is provided?**

## **Additional information**

It is proposed that the NDR appeals system should include the provision of additional detailed valuation information to the ratepayer about their property. This additional information would provide the ratepayer with a better understanding of how their valuation was calculated and enable them to provide any missing factual information.

The proposal is that this information would be provided through the VOA's website and would be available once the ratepayer has registered their property. The aim of this information would be to clarify how a property's valuation has been calculated at the earliest possible opportunity. This would enable the ratepayer to identify and provide evidence of why they believe an alternative figure should apply.

## **Consultation Question**

**Q6 What additional information could help ratepayers to understand how individual valuations have been calculated?**

### **iv. Backdating appeals**

We also propose to change the arrangements for the backdating of successful appeals. The changes would apply only where a ratepayer holds information which is relevant to their appeal but does not share this information before formally challenging their valuation, for example during the registration or reviewing stages.

Currently, all successful appeals are backdated to the date of the hereditament's entry onto the rating list. It is proposed that, in future, successfully appealed valuations would be backdated to the date the appeal was lodged. Again, this is to ensure that relevant information is disclosed as early as possible in the process to reduce the time taken in the later stages.

## **Consultation Questions**

**Q7 What are your views on the backdating of successful appeals and linking this to the timely provision of relevant information?**

## **v. Civil Penalties (Fines)**

Ratepayers, and their representatives, have a responsibility to provide accurate and genuine information as part of the process of making an appeal.

It is proposed that changes to the appeals system should include the introduction of Civil Penalties (fines) if ratepayers or their designated representatives provide false information at any point during the appeals process. These fines would apply if false information is provided knowingly, recklessly or carelessly. They would not apply where incorrect information is provided as the result of a genuine error.

Providing false information would result in a Civil Penalty. It is proposed that the level of penalty would be linked to the rateable value of the property. As an example, the UK Government proposed a £500 fine for providing false information.

Civil Penalties would be issued by the VOA. Ratepayers would have a right to appeal to the VTW.

## **Consultation Questions**

**Q8 What are your views on the introduction of Civil Penalties for knowingly, recklessly or carelessly providing false information and on the levels of such penalties?**

## **4 Fees**

It is important the appeals system is designed to allow genuine challenges and appeals to be resolved efficiently and effectively.

There is a responsibility on ratepayers to make genuine and informed appeals based on evidence that their valuation is incorrect for some reason. Appeals based on little or no information, or based simply on the fact that a valuation has increased, absorb time and money which could be better used in resolving genuine errors and appeals and ensuring the rating list is up-to-date and accurate. Speculative appeals, particularly bulk appeals and those which are submitted without the ratepayer's knowledge, take up significant resource and put considerable strain on the appeals process. Full hearings and unattended hearings incur unnecessary costs in situations where the case could have been resolved at an earlier stage.

It is proposed that fees should be introduced for non-domestic rates appeals, in line with the approach taken for other appeals and tribunals. For example,

the UK Government proposed fees of £300 for larger non-domestic properties and £150 for smaller ones. Such fees would be refunded for all successful appeals. A discounted fee would apply where all parties agree that a case can be determined without a hearing.

## **Consultation Questions**

### **Q9 What are your views on the introduction of fees and the levels of such fees?**

## **5 The role of the Valuation Tribunal for Wales**

The VTW considers appeals where the ratepayer is not satisfied with the decision of the VOA. It is for the VTW to take a view, based on the available evidence, as to whether it considers the valuation to be reasonable. Where it does consider the valuation to be reasonable, it would not order a change to the rating list. Where the VTW does not consider the valuation to be reasonable valuation, it is able to order a change to the list.

As outlined in section 3 (ii), some cases proceed to tribunal because the VOA has not reached a decision on the original request within the specified time period. Many of these appeals are resolved or dropped without a tribunal hearing taking place. In some cases, hearings are arranged but the ratepayer withdraws from the process.

None of these situations represents the effective use of public resources. Under the current system, when an appeal is made to the VTW, the ratepayer must set out substantive reasons for the appeal, provide a copy of the VOA's decision and any evidence submitted, and provide a copy of the original challenge.

It is proposed that the introduction of any new evidence at this stage would be limited and allowed only on the agreement of the parties involved or in exceptional circumstances, for example where it can be demonstrated that the ratepayer was not able to provide the information beforehand. The VTW would make the determination as to whether the new evidence should be allowed. This is to ensure the available evidence is disclosed at the earliest possible stage.

The VTW would consider the VOA's decision, based on the evidence before it at the relevant stage, and would determine whether the decision should be upheld. The VTW would be able to disregard evidence submitted after the VOA had reached its initial decision except in the circumstances outlined above.

## **Consultation Questions**

**Q10 What are your views on the use of controls over the submission of additional information (information not submitted earlier in the appeals process) to inform the decision of the VTW?**

## **6 Welsh Language**

Comments are invited about the effects (whether positive or adverse) these proposals for changing the NDR appeals system in Wales would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

In addition, we invite comments on whether the proposals could be formulated or revised to have positive effects or decreased adverse effects, on opportunities for people to use the Welsh language and treating the Welsh language no less favourably than the English language.

**Q11 We would like to know your views on the effects that changes to the NDR appeals system would have on the Welsh language, specifically**

- i. on opportunities for people to use Welsh and**
- ii. on treating the Welsh language no less favourably than English.**

**What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?**

**Q12 Please explain how you believe the proposed changes to the NDR appeals system could be formulated or changed so as to have**

- i. positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language, and**
- ii. no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.**

## **7 Conclusions and next steps**

### **Conclusions**

The intention is to update areas of the NDR appeals system which are in need of reform. An important feature of the NDR system is ensuring that ratepayers have the opportunity to appeal the valuation for their property if

they believe the rateable value to be incorrect. This should be done in the most efficient and effective way possible, for ratepayers and for government.

The changes proposed would make more information available to ratepayers at the earliest possible stage in the process, whilst requiring all relevant information to be presented by the ratepayer at the beginning of any appeal.

It is important that all valuation challenges are fully considered and appeals are made on an informed basis to allow the whole appeals system to work effectively.

This consultation is a key stage in developing the approach to reforming the NDR appeals system in Wales.

### **Next Steps**

The consultation is open for a 12-week period. During this period, the Welsh Government will undertake further engagement with stakeholders to explore fully the potential implications of the proposals.

Once the consultation is closed, all responses will be analysed and used to inform legislative and administrative changes designed to improve the system.

## 8 Consultation Response Form

### Reforming the Non-Domestic Rates Appeals System in Wales

Please return this form to reach the Welsh Government no later than 9 January 2018

If you have any questions, please email:

Local Taxation Policy Branch: [LGF1Consultations@gov.wales](mailto:LGF1Consultations@gov.wales)

<b>Consultation</b> <b>Reforming the Non-Domestic Rates Appeals System in Wales</b>	
<b>Date</b>	
<b>Name</b>	
<b>Organisation</b>	
<b>Address</b>	
<b>Email address</b>	
<b>Telephone</b>	

Q1 If you agree that the appeals process can be improved, which aspects of the system do you think could be improved and how?

Comments:

Q2 What are your views on ratepayers being required to register their property or properties before initiating the appeals process?

Comments:

Q3 How do you think ratepayers should be able to declare their interest in a property?

Comments:

Q4 What are your views on introducing time-limits for different stages of the appeals process? What do you think would be appropriate time-limits?

Comments:

Q5 We would welcome your views on the provision of evidence as part of the appeals process and the controls on the introduction of new evidence once the appeals process has been initiated. Are there other ways to ensure that relevant information is provided?

Comments:

Q6 What additional information could help ratepayers to understand how individual valuations have been calculated?

Comments:

Q7 What are your views on the backdating of successful appeals and linking this to the timely provision of relevant information?

Comments:

Q8 What are your views on the introduction of Civil Penalties for knowingly, recklessly or carelessly providing false information and on the levels of such penalties?

Comments:

Q9 What are your views on the introduction of fees and the levels of such fees?

Comments:

Q10 What are your views on the use of controls over the submission of additional information (information not submitted earlier in the appeals process) to inform the decision of the VTW?

Comments:

- Q11 We would like to know your views on the effects that changes to the NDR appeals system would have on the Welsh language, specifically
- i. on opportunities for people to use Welsh and
  - ii. on treating the Welsh language no less favourably than English.

What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?

Comments:

- Q12 Please explain how you believe the proposed changes to the NDR appeals system could be formulated or changed so as to have
- i. positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language, and
  - ii. no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

Comments:

- Q13 We have asked a number of specific questions. If you have any related issues which we have not specifically addressed, please use this space to report them.

Please enter here:

Responses to consultations are likely to be made public, on the internet or in a report. If you would prefer your response to remain anonymous, please tick here: