OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 1323 (Cy. 217)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2025

2025 No. 1323 (W. 217)

COUNCIL TAX, WALES

The Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2025

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993 ("Rheoliadau 1993") yn darparu ar gyfer newid rhestrau prisio'r dreth gyngor, a gwneud apelau i Dribiwnlys Prisio Cymru pan fo anghytundeb rhwng swyddog rhestru a pherson sy'n gwneud cynnig ar gyfer newid rhestr.

Mae'r Rheoliadau hyn yn gwneud nifer o ddiwygiadau i Reoliadau 1993. Y prif ddiwygiadau yw gosod gofyniad ar swyddogion rhestru i ddarparu gwybodaeth am eiddo i drethdalwyr sydd wedi gwneud cynnig cymwys ("cynigydd"), a chaniatáu i gynigwyr apelio'n uniongyrchol i Dribiwnlys Prisio Cymru yn erbyn penderfyniadau gan y swyddog rhestru, neu yn dilyn methiant gan swyddog rhestru i wneud penderfyniad o fewn pedwar mis ar ôl cael cynnig. Mae'r Rheoliadau hyn hefyd yn rhoi pwerau rheoli achos ychwanegol i Dribiwnlys Prisio Cymru sydd eisoes ar gael iddo wrth wrando apelau mewn perthynas â newid rhestrau ardrethu annomestig lleol a chanolog. Mae'r Rheoliadau hyn yn gymwys mewn perthynas â chynigion a wneir ar 1 Chwefror 2026 neu ar ôl hynny.

Mae'r Rheoliadau hyn hefyd yn gwneud diwygiadau canlyniadol i Reoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023.

Mae rheoliad 3 yn mewnosod diffiniad o "property information" yn rheoliad 3 o Reoliadau 1993.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Alteration of Lists and Appeals) Regulations 1993 ("the 1993 Regulations") provide for the alteration of council tax valuation lists, and the making of appeals to the Valuation Tribunal for Wales where there is a disagreement between a listing officer and a person making a proposal for the alteration of a list.

These Regulations make a number of amendments to the 1993 Regulations. The principal amendments are the imposition of a requirement upon listing officers to provide property information to taxpayers who have made an eligible proposal ("a proposer"), and the permitting of proposers to appeal directly to the Valuation Tribunal for Wales against decisions of the listing officer, or following a failure by a listing officer to make a decision within four months of receiving a proposal. These Regulations also confer additional case management powers on the Valuation Tribunal for Wales which are already available to it when hearing appeals in relation to the alteration of local and central non-domestic rating lists. These Regulations apply in relation to proposals made on or after 1 February 2026.

These Regulations also make consequential amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023.

Regulation 3 inserts a definition of "property information" into regulation 3 of the 1993 Regulations.

Mae rheoliad 4 yn diwygio rheoliad 7 i osod rhwymedigaethau ychwanegol ar swyddog rhestru sy'n cael cynnig, gan gynnwys darparu'r wybodaeth am eiddo i'r cynigydd.

Mae rheoliad 5 yn diwygio rheoliad 8 i'w gwneud yn ofynnol i apêl cynigydd yn erbyn hysbysiad annilysrwydd gael ei gwneud yn uniongyrchol i Dribiwnlys Prisio Cymru, yn hytrach na thrwy gyflwyno hysbysiad anghytundeb i swyddog rhestru, ac mae'n gosod dyletswydd ar Dribiwnlys Prisio Cymru i anfon copi o'r apêl at y swyddog rhestru.

Mae rheoliad 6 yn gwneud diwygiad canlyniadol i reoliad 9.

Mae rheoliad 7 yn rhoi rheoliad newydd yn lle rheoliad 10, sef rheoliad newydd sy'n gosod dyletswydd ar swyddog rhestru i benderfynu o fewn pedwar mis ar ôl cael cynnig pa un a oes sail gadarn i gynnig cyfan neu ran o gynnig, neu nad oes sail gadarn i gynnig cyfan. Pan benderfynir bod sail gadarn i'r cynnig cyfan, rhaid i'r swyddog rhestru newid y rhestr yn unol â hynny. Yn yr achosion eraill, caiff y swyddog rhestru gytuno â'r cynigydd o ran newid y rhestr, ac os felly rhaid i'r swyddog rhestru newid y rhestr yn unol â hynny. Pan nad oes modd dod i gytundeb, rhaid i'r swyddog rhestru benderfynu a ddylid newid y rhestr.

Mae rheoliad 7 hefyd yn gosod rhwymedigaethau hysbysu ar y swyddog rhestru mewn perthynas â chamau y mae'r swyddog rhestru wedi eu cymryd, yn ogystal â phan fo'r swyddog rhestru yn credu na fydd yn bosibl gwneud penderfyniad neu ddod i gytundeb o fewn pedwar mis i'r dyddiad y cyflwynodd y cynigydd y cynnig i'r swyddog rhestru. Mae rheoliad 7 hefyd yn mewnosod darpariaeth sy'n nodi y bernir bod methiant gan y swyddog rhestru i hysbysu penderfyniad neu ddod i gytundeb o fewn pedwar mis i'r dyddiad y cyflwynodd y cynigydd y cynnig yn anghytundeb ynghylch cywirdeb y rhestr rhwng y swyddog rhestru a'r cynigydd at ddibenion apêl.

Mae rheoliad 8 yn mewnosod rheoliad 10A, sy'n rhoi hawl i gynigydd i apelio'n uniongyrchol i Dribiwnlys Prisio Cymru yn erbyn penderfyniad gan swyddog rhestru ar ôl i gynnig gael ei wneud, neu pan fernir bod anghytundeb rhwng y swyddog rhestru a'r cynigydd o dan reoliad 10. Mae'r amodau ar gyfer gwneud apêl a'r terfyn amser ar gyfer gwneud hynny hefyd wedi eu nodi. Mae atgyfeirio awtomatig i Dribiwnlys Prisio Cymru gynnig heb ei ddatrys gan swyddog rhestru a ddarperir o dan reoliad 13 yn cael ei dynnu'n ôl.

Regulation 4 amends regulation 7 to impose additional obligations on a listing officer in receipt of a proposal, including the provision of the property information to the proposer.

Regulation 5 amends regulation 8 to require a proposer's appeal against an invalidity notice to be made directly to the Valuation Tribunal for Wales, rather than by serving a disagreement notice on a listing officer, and imposes a duty on the Valuation Tribunal for Wales to send a copy of the appeal to the listing officer.

Regulation 6 makes a consequential amendment to regulation 9.

Regulation 7 substitutes regulation 10 with a new regulation which imposes a duty on a listing officer to decide within four months of receipt of a proposal whether the whole or part of a proposal is well-founded, or the whole of a proposal is not well-founded. Where the decision is that the whole of the proposal is well-founded, the listing officer must alter the list accordingly. In the other cases, the listing officer may agree with the proposer on an alteration of the list, in which case the listing officer must alter the list accordingly. Where no agreement is reached, the listing officer must decide whether to alter the list.

Regulation 7 also imposes notification obligations on the listing officer in relation to actions the listing officer has taken, as well as where the listing officer believes it will not be possible to make a decision or reach an agreement within four months of the date on which the proposer served the proposal on the listing officer. Regulation 7 also inserts a provision specifying that a failure by the listing officer to notify a decision or reach an agreement within four months of the date when the proposer served the proposal is deemed to be a disagreement about the accuracy of the list between the listing officer and the proposer for the purposes of an appeal.

Regulation 8 inserts regulation 10A, which confers a right on a proposer to appeal directly to the Valuation Tribunal for Wales against a decision of a listing officer following the making of a proposal, or where there is deemed to be a disagreement between the listing officer and the proposer under regulation 10. The conditions for making an appeal and the time limit for doing so are also set out. The automatic referral to the Valuation Tribunal for Wales of an unresolved proposal by a listing officer provided under regulation 13 is withdrawn.

Mae rheoliad 8 hefyd yn mewnosod rheoliad 10B, sy'n nodi personau a gaiff wneud cais i fod yn barti i apêl a wneir o dan reoliad 10A, y broses gwneud cais, a'r camau sydd i'w cymryd gan Dribiwnlys Prisio Cymru pan fo cais wedi dod i law.

Regulation 8 also inserts regulation 10B, which identifies persons who may apply to be a party to an appeal made under regulation 10A, the process of application, and the steps to be taken by the Valuation Tribunal for Wales when an application has been received.

Mae rheoliad 8 hefyd yn mewnosod rheoliad 10C, sy'n darparu ar gyfer cytundebau ôl-apêl, yn nodi'r amodau ar gyfer cytundeb o'r fath a'r camau i'w dilyn gan y swyddog rhestru yn dilyn cytundeb o'r fath.

Regulation 8 also inserts regulation 10C, which provides for post-appeal agreements, setting out the conditions for such an agreement and the actions to be followed by the listing officer following such an agreement.

Mae rheoliad 9 yn gwneud diwygiadau canlyniadol i reoliad 11.

Regulation 9 makes consequential amendments to regulation 11.

Mae rheoliad 10 yn hepgor rheoliadau 12 a 13.

Regulation 10 omits regulations 12 and 13.

Mae rheoliad 11 yn gwneud diwygiadau canlyniadol i reoliad 15, gan gynnwys y rhai sy'n codi o ganlyniad i ddiwygiadau a wnaed i adran 22B o Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 20(1)(f) ac (g) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

Regulation 11 makes consequential amendments to regulation 15, including those arising as a result of amendments made to section 22B of the Local Government Finance Act 1992 by section 20(1)(f) and (g) of the Local Government Finance (Wales) Act 2024.

Mae rheoliad 12 yn gwneud diwygiadau canlyniadol i reoliad 16.

Regulation 12 makes consequential amendments to regulation 16.

Mae rheoliad 13 yn gwneud diwygiadau canlyniadol i reoliad 18.

Regulation 13 makes consequential amendments to regulation 18.

Mae rheoliad 14 yn diwygio rheoliad 19 drwy ategu'r darpariaethau presennol mewn perthynas â thynnu apelau yn ôl.

Regulation 14 amends regulation 19 by supplementing the existing provisions in relation to the withdrawal of appeals.

Mae rheoliad 15 yn diwygio rheoliad 22 drwy gynnwys hysbysiad ar wefan Tribiwnlys Prisio Cymru fel modd o hysbysebu'r dyddiad, yr amser a'r lle a benodir ar gyfer unrhyw wrandawiad.

Regulation 15 amends regulation 22 by including a notice on the Valuation Tribunal for Wales' website as a means of advertising the date, time and place appointed for any hearing.

Mae rheoliad 16 yn gwneud diwygiad canlyniadol i reoliad 25.

Regulation 16 makes a consequential amendment to regulation 25.

Mae rheoliad 17 yn mewnosod rheoliadau 25A i 25E. Mae'r darpariaethau hyn yn rhoi nifer o bwerau rheoli apêl ychwanegol i Dribiwnlys Prisio Cymru sydd eisoes ar gael iddo wrth wrando apelau mewn perthynas â newid rhestrau ardrethu annomestig lleol a chanolog.

Regulation 17 inserts regulations 25A to 25E. These provisions confer a number of additional appeal management powers on the Valuation Tribunal for Wales which are already available to it when hearing appeals in relation to the alteration of local and central non-domestic rating lists.

Mae rheoliad 25A yn pennu y caiff Tribiwnlys Prisio Cymru reoleiddio ei weithdrefn ei hun a rhoi cyfarwyddydau rheoli achos ar nifer o bynciau cyffredinol a phenodol. Mae rheoliad 25B yn nodi'r weithdrefn ar gyfer gwneud cais am gyfarwyddydau a rhoi cyfarwyddydau. Mae rheoliad 25C yn nodi canlyniadau methu â chydymffurfio â Rheoliadau 1993 neu gyfarwyddyd gan Dribiwnlys Prisio Cymru. Mae rheoliad 25D yn rhoi pŵer i Dribiwnlys Prisio Cymru i ddileu achosion pan fodlonir amodau penodedig. Mae rheoliad 25E yn nodi pwerau Tribiwnlys Prisio Cymru mewn perthynas â thystiolaeth a chyflwyniadau.

Regulation 25A specifies that the Valuation Tribunal for Wales may regulate its own procedure and give case management directions on a number of general and specific subjects. Regulation 25B sets out the procedure for applying for and giving directions. Regulation 25C sets out the consequences of failing to comply with the 1993 Regulations or a direction of the Valuation Tribunal for Wales. Regulation 25D confers a power upon the Valuation Tribunal for Wales to strike out proceedings when specified conditions are met. Regulation 25E sets out the powers of the Valuation Tribunal for Wales in relation to evidence and submissions.

Mae rheoliad 18 yn gwneud diwygiadau canlyniadol i Reoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023.

Mae rheoliad 19 yn nodi darpariaeth drosiannol i ddarparu bod Rheoliadau 1993 fel yr oeddent mewn grym yn union cyn 1 Chwefror 2026 yn parhau i fod yn gymwys ar y dyddiad hwnnw ac ar ôl hynny mewn cysylltiad ag unrhyw gynnig ar gyfer newid rhestr a wnaed cyn y dyddiad hwnnw, ac unrhyw apêl a wneir mewn perthynas â chynnig o'r fath.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth Yr Is-adran Polisi a Diwygio'r Dreth Gyngor, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

Regulation 18 makes consequential amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023.

Regulation 19 sets out a transitional provision to provide that the 1993 Regulations as in force immediately before 1 February 2026 continue to apply on and after that date in respect of any proposal for the alteration of a list made before that date, and any appeal made in relation to such a proposal.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Council Tax Policy and Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2025 Rhif 1323 (Cy. 217)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2025

Gwnaed	*11 Rhagfyr 2025*
Gosodwyd gerbron Senedd Cymru	*15 Rhagfyr 2025*
Yn dod i rym	*1 Chwefror 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 1, 8(1), (2)(a), (c) a (d), (3)(d), (ea) ac (f) a (6) o Atodlen 11 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac adran 24(1), (2), (4)(b), (5)(d) ac (e), (6), (7)(a), (b) ac (c) o Ddeddf Cyllid Llywodraeth Leol 1992(**2**), ac a freiniwyd bellach ynddynt hwy(**3**), a thrwy arfer y pwerau a roddir iddynt gan adran 143A(3) o Ddeddf Cyllid

(**1**) 1988 p. 41. Gweler adran 146(6) am y diffiniad o "prescribed". Diwygiwyd paragraff 1 o Atodlen 11 gan baragraff 88(1) o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) a pharagraff 4 o Atodlen 15 i Ddeddf Llywodraeth Leol a Chynnwys y Cyhoedd mewn Iechyd 2007 (p. 28) ("Deddf 2007"). Diwygiwyd paragraff 8 o Atodlen 11 gan adran 1(3)(a) o Ddeddf Ardrethu Annomestig (Gwybodaeth) 1996 (p. 13), paragraff 11 o Atodlen 15 i Ddeddf 2007 ac adran 17(6) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17).

(**2**) 1992 p. 14. Mae diwygiadau nad ydynt yn berthnasol i'r Rheoliadau hyn. Gweler adran 116(1) am y diffiniad o "prescribed".

(**3**) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Fe'u trosglwyddwyd wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraff 30 o Atodlen 11 iddi.

2025 No. 1323 (W. 217)

COUNCIL TAX, WALES

The Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2025

Made	*11 December 2025*
Laid before Senedd Cymru	*15 December 2025*
Coming into force	*1 February 2026*

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by paragraphs 1, 8(1), (2)(a), (c) and (d), (3)(d), (ea) and (f), and (6) of Schedule 11 to the Local Government Finance Act 1988(**1**) and section 24(1), (2), (4)(b), (5)(d) and e), (6), (7)(a), (b) and (c) of the Local Government Finance Act 1992(**2**), and now vested in them(**3**), and in exercise of the powers conferred on them by section 143A(3) of the Local

(**1**) 1988 c. 41. See section 146(6) for the definition of "prescribed". Paragraph 1 of Schedule 11 was amended by paragraph 88(1) of Schedule 13 to the Local Government Finance Act 1992 (c. 14) and paragraph 4 of Schedule 15 to the Local Government and Public Involvement in Health Act 2007 (c. 28) ("the 2007 Act"). Paragraph 8 of Schedule 11 was amended by section 1(3)(a) of the Non-Domestic Rating (Information) Act 1996 (c. 13), paragraph 11 of Schedule 15 to the 2007 Act and section 17(6) of the Local Government Finance Act 2012 (c. 17).

(**2**) 1992 c. 14. There are amendments not relevant to these Regulations. See section 116(1) for the definition of "prescribed".

(**3**) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2 of, and Schedule 1 to, the National Assembly of Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). They were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

Llywodraeth Leol 1988(**1**), adran 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992(**2**) ac adran 22(1)(a) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024(**3**).

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2025 a deuant i rym ar 1 Chwefror 2026.

Diwygio Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993

2. Mae Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993(**4**) wedi eu diwygio yn unol â rheoliadau 3 i 17.

3. Yn rheoliad 3 (dehongli rhan 2), ar ôl y diffiniad o "company" a "subsidiary"—

(a) hepgorer "and";

(b) mewnosoder—

""property information" means information held by a listing officer which the listing officer considers to be relevant to a proposal;".

4. Yn rheoliad 7 (cydnabod cynigion)—

(a) yn lle paragraff (1), rhodder—

"(1) Within the period of 28 days beginning with the day on which the listing officer receives a proposal, the listing officer must serve a notice in writing on the proposer which—

(a) acknowledges receipt of the proposal,

(b) advises the proposer of the effect of regulations 9 to 11, including the right of appeal under regulation 10A, and

(c) specifies the date when the period of four months within which the listing officer must make a decision in accordance with regulation 10(1) expires.";

(**1**) Mewnosodwyd adran 143A yn y Ddeddf gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**2**) Diwygiwyd adran 113(2) gan baragraff 52(2) o Atodlen 7 i Ddeddf Llywodraeth Leol 2003 (p. 26), adran 80(4) a (5) o Ddeddf Lleoliaeth 2011 (p. 20), ac O.S. 2021/1265.

(**3**) 2024 dsc 6.

(**4**) O.S. 1993/290; yr offerynnau diwygio perthnasol yw O.S. 1996/619 a 2005/181 (Cy. 14).

Government Finance Act 1988(**1**), section 113(2) of the Local Government Finance Act 1992(**2**) and section 22(1)(a) of the Local Government Finance (Wales) Act 2024(**3**).

Title and coming into force

1. The title of these Regulations is the Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2025 and they come into force on 1 February 2026.

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

2. The Council Tax (Alteration of Lists and Appeals) Regulations 1993(**4**) are amended in accordance with regulations 3 to 17.

3. In regulation 3 (interpretation of part 2), after the definition of "company" and "subsidiary"—

(a) omit "and";

(b) insert—

""property information" means information held by a listing officer which the listing officer considers to be relevant to a proposal;".

4. In regulation 7 (acknowledgment of proposals)—

(a) for paragraph (1), substitute—

"(1) Within the period of 28 days beginning with the day on which the listing officer receives a proposal, the listing officer must serve a notice in writing on the proposer which—

(a) acknowledges receipt of the proposal,

(b) advises the proposer of the effect of regulations 9 to 11, including the right of appeal under regulation 10A, and

(c) specifies the date when the period of four months within which the listing officer must make a decision in accordance with regulation 10(1) expires.";

(**1**) Section 143A was inserted into the Act by section 14 of the Local Government Finance (Wales) Act 2024 (asc 6).

(**2**) Section 113(2) was amended by paragraph 52(2) of Schedule 7 to the Local Government Act 2003 (c. 26), section 80(4) and (5) of the Localism Act 2011 (c. 20), and S.I 2021/1265.

(**3**) 2024 asc 6.

(**4**) S.I. 1993/290; relevant amending instruments are S.I. 1996/619 and 2005/181 (W. 14).

(b) ar ôl paragraff (1) mewnosoder—

"(1A) The listing officer must provide the property information to the proposer as soon as reasonably practicable after receiving the proposal to which it relates.";

(c) ym mharagraff (2), yn lle "Paragraph (1) does" rhodder "Paragraphs (1) and (1A) do";

(d) hepgorer paragraff (3).

5. Yn rheoliad 8 (cynigion sy'n cael eu trin fel pe baent yn annilys)—

(a) yn lle paragraff (6), rhodder—

"(6) An appeal against an invalidity notice must be made by the proposer serving on the Valuation Tribunal for Wales 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) the address of the dwelling to which the proposal relates;

(b) the reasons for the appeal against the invalidity notice;

(c) the name and address of the proposer;

(d) the name and office address of the listing officer.";

(b) ar ôl paragraff (6) mewnosoder—

"(6A) The Valuation Tribunal for Wales must send an acknowledgement of receipt of the appeal to the appellant and a copy of the written statement to the listing officer within the period of two weeks beginning with the date that the appeal is received under paragraph (6).";

(c) ym mharagraff (7), yn lle "the service of the notice under paragraph (6)" rhodder "receipt of the written statement under paragraph (6A)";

(d) ym mharagraff (9), yn lle "13" rhodder "11";

(e) ym mharagraff (11), yn lle "13" rhodder "10A".

6. Yn rheoliad 9 (gweithdrefn ar ôl gwneud cynigion), ym mharagraff (2), yn lle "13" rhodder "11".

(b) after paragraph (1) insert—

"(1A) The listing officer must provide the property information to the proposer as soon as reasonably practicable after receiving the proposal to which it relates.";

(c) in paragraph (2), for "Paragraph (1) does" substitute "Paragraphs (1) and (1A) do";

(d) omit paragraph (3).

5. In regulation 8 (proposals treated as invalid)—

(a) for paragraph (6), substitute—

"(6) An appeal against an invalidity notice must be made by the proposer serving on the Valuation Tribunal for Wales 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) the address of the dwelling to which the proposal relates;

(b) the reasons for the appeal against the invalidity notice;

(c) the name and address of the proposer;

(d) the name and office address of the listing officer.";

(b) after paragraph (6) insert—

"(6A) The Valuation Tribunal for Wales must send an acknowledgement of receipt of the appeal to the appellant and a copy of the written statement to the listing officer within the period of two weeks beginning with the date that the appeal is received under paragraph (6).";

(c) in paragraph (7), for "the service of the notice under paragraph (6)" substitute "receipt of the written statement under paragraph (6A)";

(d) in paragraph (9), for "13" substitute "11";

(e) in paragraph (11), for "13" substitute "10A".

6. In regulation 9 (procedure subsequent to the making of proposals), in paragraph (2), for "13" substitute "11".

7. Yn lle rheoliad 10 (cynigion y cytunir arnynt gan swyddog rhestru) rhodder—

"**Decision of listing officer**

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

(a) the listing officer must 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;

(b) in relation to any dwelling to which the proposal relates—

(i) where the decision is that the whole of the proposal is well-founded, the listing officer must decide to alter the list accordingly;

(ii) where the decision is that only part of the proposal is well-founded, the listing officer may reach an agreement in writing 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 the whole of the proposal is not well-founded, the listing officer may reach an agreement in writing 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 listing officer decides not to or is unable to reach an agreement with the proposer on an alteration of the list, the listing officer must 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 (1), the listing

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

"**Decision of listing officer**

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

(a) the listing officer must 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;

(b) in relation to any dwelling to which the proposal relates—

(i) where the decision is that the whole of the proposal is well-founded, the listing officer must decide to alter the list accordingly;

(ii) where the decision is that only part of the proposal is well-founded, the listing officer may reach an agreement in writing 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 the whole of the proposal is not well-founded, the listing officer may reach an agreement in writing 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 listing officer decides not to or is unable to reach an agreement with the proposer on an alteration of the list, the listing officer must 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 (1), the listing

officer must give the particulars of the decision made or agreement reached by way of a written notice (a "decision notice") to—

(a) the proposer, and

(b) any other person who, at the date of the decision notice, appears to the listing officer to be a taxpayer as regards any dwelling to which the proposal relates.

(3) Where the listing officer has made a decision to alter the list in accordance with paragraph (1)(b)(i) or (iv), the listing officer must, within the period of six weeks beginning with the date on which the decision notice was provided to the persons listed in paragraph (2), alter the list in accordance with the decision, and the proposal must be treated as withdrawn.

(4) Where the listing officer has reached an agreement in accordance with paragraph (1)(b)(ii) or (iii), the listing officer must, within the period of six weeks beginning with the date on which the agreement was reached, alter the list in accordance with the terms of the agreement, and the proposal must be treated as withdrawn.

(5) Where the listing officer considers that it will not be possible to make a decision under paragraph (1)(b)(i) or (iv), or reach an agreement under paragraph (1)(b)(ii) or (iii) within the period of four months beginning with the date on which the proposer served the proposal on the listing officer, the listing officer must notify the proposer to that effect.

(6) Whether or not the listing officer has notified the proposer in accordance with paragraph (5), where the period referred to in paragraph (5) has expired without a decision having been notified or an agreement having been reached, there is deemed to be a disagreement about the accuracy of the list between the listing officer and the proposer for the purposes of an appeal under regulation 10A.
"

8. Ar ôl rheoliad 10 mewnosoder—

"Proposer's right of appeal

10A.—(1) The proposer may appeal to the Valuation Tribunal for Wales against the matters listed in this paragraph where—

(a) the listing officer has made a decision under regulation 10(1)(b)(iv) and provided a decision notice to the proposer in accordance with regulation 10(2), or

officer must give the particulars of the decision made or agreement reached by way of a written notice (a "decision notice") to—

(a) the proposer, and

(b) any other person who, at the date of the decision notice, appears to the listing officer to be a taxpayer as regards any dwelling to which the proposal relates.

(3) Where the listing officer has made a decision to alter the list in accordance with paragraph (1)(b)(i) or (iv), the listing officer must, within the period of six weeks beginning with the date on which the decision notice was provided to the persons listed in paragraph (2), alter the list in accordance with the decision, and the proposal must be treated as withdrawn.

(4) Where the listing officer has reached an agreement in accordance with paragraph (1)(b)(ii) or (iii), the listing officer must, within the period of six weeks beginning with the date on which the agreement was reached, alter the list in accordance with the terms of the agreement, and the proposal must be treated as withdrawn.

(5) Where the listing officer considers that it will not be possible to make a decision under paragraph (1)(b)(i) or (iv), or reach an agreement under paragraph (1)(b)(ii) or (iii) within the period of four months beginning with the date on which the proposer served the proposal on the listing officer, the listing officer must notify the proposer to that effect.

(6) Whether or not the listing officer has notified the proposer in accordance with paragraph (5), where the period referred to in paragraph (5) has expired without a decision having been notified or an agreement having been reached, there is deemed to be a disagreement about the accuracy of the list between the listing officer and the proposer for the purposes of an appeal under regulation 10A.
"

8. After regulation 10 insert—

"Proposer's right of appeal

10A.—(1) The proposer may appeal to the Valuation Tribunal for Wales against the matters listed in this paragraph where—

(a) the listing officer has made a decision under regulation 10(1)(b)(iv) and provided a decision notice to the proposer in accordance with regulation 10(2), or

(b) there is deemed to be a disagreement between the listing officer and the proposer pursuant to regulation 10(6).

(2) But no appeal may be made to the Valuation Tribunal for Wales if, prior to the appeal being made—

(a) an agreement has been reached with the listing officer pursuant to regulation 10(1)(b)(ii) or (iii), or

(b) the proposal has been withdrawn (other than where the proposal is treated as withdrawn under regulation 10(3)).

(3) An appeal under paragraph (1) must be made within the period of four months beginning with the date on which—

(a) the decision notice was provided to the proposer, or

(b) the period of four months referred to in regulation 10(1) expired without a decision notice having been provided to the proposer.

(4) The President of the Valuation Tribunal for Wales may authorise an appeal where—

(a) an appeal made under paragraph (1) is made after the end of the period referred to in paragraph (3)(a) or (b), and

(b) the President is satisfied that the failure to initiate the appeal within that period has arisen by reason of circumstances beyond the control of the appellant.

(5) The President must notify the appellant as soon as reasonably practicable of an authorisation given under paragraph (4).

(6) An appeal under paragraph (1) must be made by the appellant serving on the Valuation Tribunal for Wales the following information—

(a) where the appeal is made under paragraph (1)(a), the decision notice, and

(b) to the extent that it is not included in sub-paragraph (a)—

(i) the proposal to which the appeal relates;

(ii) the notice served under regulation 7(1);

(iii) the address of any dwelling to which the decision notice relates;

(iv) the reasons for the appeal;

(v) the property information;

(b) there is deemed to be a disagreement between the listing officer and the proposer pursuant to regulation 10(6).

(2) But no appeal may be made to the Valuation Tribunal for Wales if, prior to the appeal being made—

(a) an agreement has been reached with the listing officer pursuant to regulation 10(1)(b)(ii) or (iii), or

(b) the proposal has been withdrawn (other than where the proposal is treated as withdrawn under regulation 10(3)).

(3) An appeal under paragraph (1) must be made within the period of four months beginning with the date on which—

(a) the decision notice was provided to the proposer, or

(b) the period of four months referred to in regulation 10(1) expired without a decision notice having been provided to the proposer.

(4) The President of the Valuation Tribunal for Wales may authorise an appeal where—

(a) an appeal made under paragraph (1) is made after the end of the period referred to in paragraph (3)(a) or (b), and

(b) the President is satisfied that the failure to initiate the appeal within that period has arisen by reason of circumstances beyond the control of the appellant.

(5) The President must notify the appellant as soon as reasonably practicable of an authorisation given under paragraph (4).

(6) An appeal under paragraph (1) must be made by the appellant serving on the Valuation Tribunal for Wales the following information—

(a) where the appeal is made under paragraph (1)(a), the decision notice, and

(b) to the extent that it is not included in sub-paragraph (a)—

(i) the proposal to which the appeal relates;

(ii) the notice served under regulation 7(1);

(iii) the address of any dwelling to which the decision notice relates;

(iv) the reasons for the appeal;

(v) the property information;

(vi) the names and addresses of—

(aa) the appellant;

(bb) any person who appears to be a taxpayer (who is not the appellant) as regards any dwelling to which the proposal relates where the appellant knows the name and address of that person;

(cc) any other person who appears to be an interested person as regards any dwelling to which the proposal relates where the appellant knows the name and address of that person;

(vii) the name and office address of the listing officer.

Application to become a party to an appeal

10B.—(1) The following persons may apply to the Valuation Tribunal for Wales to be a party to an appeal that has been made under regulation 10A—

(a) the billing authority in whose area the dwelling which is the subject of the appeal is situated;

(b) a person who is an interested person as regards the dwelling which is the subject of the appeal, and who—

(i) is not already a party to the appeal, and

(ii) is not the proposer.

(2) A person referred to in paragraph (1) who wishes to be a party to an appeal made under regulation 10A must, within the period of three months beginning with the date on which the proposer appealed in accordance with regulation 10A, serve on the Valuation Tribunal for Wales a written notice stating—

(a) that the person wishes to be a party to the appeal;

(b) the address of the dwelling to which the appeal relates;

(c) the names and addresses of—

(i) the person wishing to be a party to the appeal;

(ii) the proposer;

(d) the name and office address of the listing officer.

(vi) the names and addresses of—

(aa) the appellant;

(bb) any person who appears to be a taxpayer (who is not the appellant) as regards any dwelling to which the proposal relates where the appellant knows the name and address of that person;

(cc) any other person who appears to be an interested person as regards any dwelling to which the proposal relates where the appellant knows the name and address of that person;

(vii) the name and office address of the listing officer.

Application to become a party to an appeal

10B.—(1) The following persons may apply to the Valuation Tribunal for Wales to be a party to an appeal that has been made under regulation 10A—

(a) the billing authority in whose area the dwelling which is the subject of the appeal is situated;

(b) a person who is an interested person as regards the dwelling which is the subject of the appeal, and who—

(i) is not already a party to the appeal, and

(ii) is not the proposer.

(2) A person referred to in paragraph (1) who wishes to be a party to an appeal made under regulation 10A must, within the period of three months beginning with the date on which the proposer appealed in accordance with regulation 10A, serve on the Valuation Tribunal for Wales a written notice stating—

(a) that the person wishes to be a party to the appeal;

(b) the address of the dwelling to which the appeal relates;

(c) the names and addresses of—

(i) the person wishing to be a party to the appeal;

(ii) the proposer;

(d) the name and office address of the listing officer.

(3) The Valuation Tribunal for Wales must, within the period of two weeks beginning with the day on which it receives the notice under paragraph (2)—

(a) serve on the person who served the notice a written acknowledgement which specifies the date of receipt, and

(b) serve a copy of the notice under paragraph (2) on all other parties to the appeal.

Post-appeal agreements

10C.—(1) After an appeal under regulation 10A 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—

(a) must be reached with all the persons mentioned in paragraph (4), and

(b) must provide for the alteration of the list—

(i) to be of a description specified in any of paragraphs (1) to (4) and (5A) to (8) of regulation 14, and

(ii) to have effect from the day ascertained in accordance with the paragraph of that regulation that is relevant to alterations of that description.

(3) Where such an agreement is reached, the listing officer must—

(a) as soon as reasonably practicable serve a written notice on the Valuation Tribunal for Wales that an agreement has been reached,

(b) provide a copy of the notice to the other parties to the agreement, and

(c) before the end of the period of six weeks beginning with 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 the listing officer knows;

(3) The Valuation Tribunal for Wales must, within the period of two weeks beginning with the day on which it receives the notice under paragraph (2)—

(a) serve on the person who served the notice a written acknowledgement which specifies the date of receipt, and

(b) serve a copy of the notice under paragraph (2) on all other parties to the appeal.

Post-appeal agreements

10C.—(1) After an appeal under regulation 10A 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—

(a) must be reached with all the persons mentioned in paragraph (4), and

(b) must provide for the alteration of the list—

(i) to be of a description specified in any of paragraphs (1) to (4) and (5A) to (8) of regulation 14, and

(ii) to have effect from the day ascertained in accordance with the paragraph of that regulation that is relevant to alterations of that description.

(3) Where such an agreement is reached, the listing officer must—

(a) as soon as reasonably practicable serve a written notice on the Valuation Tribunal for Wales that an agreement has been reached,

(b) provide a copy of the notice to the other parties to the agreement, and

(c) before the end of the period of six weeks beginning with 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 the listing officer knows;

(c) any other person—

(i) who at the date of the agreement is a party to the appeal, and

(ii) whose name the listing officer knows.

(5) 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, must be treated as satisfied where one of the taxpayers as regards the dwelling is a party to the agreement.

(6) Paragraph (5) does not prevent the appellant, or any other party to the appeal from being a party to the agreement.

(7) An appeal in relation to which a notice has been served under paragraph (3) must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales."

9. Yn rheoliad 11 (tynnu apelau yn ôl)—

(a) ym mharagraff (3), yn lle is-baragraff (a) rhodder—

"(a) an interested person makes an application pursuant to regulation 10B, ";

(b) ym mharagraff (3)(b), yn lle "service of such a notice" rhodder "making such an application";

(c) ym mharagraff (4)(a), ar ôl "be treated for the purposes of" mewnosoder "regulations 10, 10A, 10B and".

10. Hepgorer rheoliadau 12 (newidiadau y cytunir arnynt yn dilyn cynigion) a 13 (anghytuno ynghylch newid arfaethedig).

11. Yn rheoliad 15 (hysbysu am newid)—

(a) ym mharagraff (1)(**1**)—

(i) yn lle "section 22B(10)" rhodder "section 22B(10A)(a)";

(ii) ar ôl "of the Act," mewnosoder "or kept by it electronically under section 22B(10A)(b) of the Act,";

(b) ym mharagraff (3)(b), yn lle "12" rhodder "10 neu 10C".

(**1**) Diwygiwyd paragraff (1) gan O.S. 2005/181 (Cy. 14).

(c) any other person—

(i) who at the date of the agreement is a party to the appeal, and

(ii) whose name the listing officer knows.

(5) 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, must be treated as satisfied where one of the taxpayers as regards the dwelling is a party to the agreement.

(6) Paragraph (5) does not prevent the appellant, or any other party to the appeal from being a party to the agreement.

(7) An appeal in relation to which a notice has been served under paragraph (3) must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales."

9. In regulation 11 (withdrawal of appeals)—

(a) in paragraph (3), for sub-paragraph (a) substitute—

"(a) an interested person makes an application pursuant to regulation 10B, ";

(b) in paragraph (3)(b), for "service of such a notice" substitute "making such an application";

(c) in paragraph (4)(a), after "be treated for the purposes of" insert "regulations 10, 10A, 10B and".

10. Omit regulations 12 (agreed alterations following proposals) and 13 (disagreement as to proposed alteration).

11. In regulation 15 (notification of alteration)—

(a) in paragraph (1)(**1**)—

(i) for "section 22B(10)" substitute "section 22B(10A)(a)";

(ii) after "of the Act," insert "or kept by it electronically under section 22B(10A)(b) of the Act,";

(b) in paragraph (3)(b), for "12" substitute "10 or 10C".

(**1**) Paragraph (1) was amended by S.I. 2005/181 (W. 14).

12. Yn rheoliad 16 (dehongli Rhan 3)—

(a) ym mharagraff (1), yn y diffiniad o "appeal", yn lle "13" rhodder "10A";

(b) ym mharagraff (2), yn lle is-baragraff (b) rhodder—

"(b) in relation to an appeal under regulation 10A, the listing officer and the persons referred to in regulation 10B(1)."

13. Yn rheoliad 18 (trefniadau ar gyfer apelau)—

(a) ym mharagraff (2), yn lle "13" rhodder "10A".

(b) ym mharagraff (3)—

(i) yn lle "referred" rhodder "made";

(ii) yn lle "13" rhodder "10A".

14. Yn lle rheoliad 19 (tynnu yn ôl), rhodder—

"**Withdrawal**

19.—(1) Without prejudice to regulation 8(2), an appeal, or any part of it, may be withdrawn by the appellant—

(a) by notice given to the clerk of the Valuation Tribunal for Wales before the commencement of a hearing or of consideration of written representations,

(b) provided there is no other party to the appeal, orally at a hearing, or

(c) by notice given to the clerk of the Valuation Tribunal for Wales after a hearing, but before the Valuation Tribunal for Wales has reached a determination.

(2) Notice must not be given under sub-paragraphs (1)(a) or (c) unless every other party to the appeal has, by notice in writing given to the clerk of the Valuation Tribunal for Wales, consented to the withdrawal.

(3) Paragraph (2) does not apply where the withdrawal is attributable to an agreement under regulation 10 or 10C.

(4) An appeal in relation to which a notice has been served on the Valuation Tribunal for Wales under regulation 10C(3)(a) must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales.

12. In regulation 16 (interpretation of part 3)—

(a) in paragraph (1), in the definition of "appeal", for "13" substitute "10A";

(b) in paragraph (2), for sub-paragraph (b) substitute—

"(b) in relation to an appeal under regulation 10A, the listing officer and the persons referred to in regulation 10B(1)."

13. In regulation 18 (arrangements for appeals)—

(a) in paragraph (2), for "13" substitute "10A";

(b) in paragraph (3)—

(i) for "referred" substitute "made";

(ii) for "13" substitute "10A".

14. For regulation 19 (withdrawal), substitute—

"**Withdrawal**

19.—(1) Without prejudice to regulation 8(2), an appeal, or any part of it, may be withdrawn by the appellant—

(a) by notice given to the clerk of the Valuation Tribunal for Wales before the commencement of a hearing or of consideration of written representations,

(b) provided there is no other party to the appeal, orally at a hearing, or

(c) by notice given to the clerk of the Valuation Tribunal for Wales after a hearing, but before the Valuation Tribunal for Wales has reached a determination.

(2) Notice must not be given under sub-paragraphs (1)(a) or (c) unless every other party to the appeal has, by notice in writing given to the clerk of the Valuation Tribunal for Wales, consented to the withdrawal.

(3) Paragraph (2) does not apply where the withdrawal is attributable to an agreement under regulation 10 or 10C.

(4) An appeal in relation to which a notice has been served on the Valuation Tribunal for Wales under regulation 10C(3)(a) must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales.

(5) Where, after an appeal has been made to the Valuation Tribunal for Wales under regulation 10A, the listing officer alters the list in accordance with the proposal to which the appeal relates, the listing officer must notify the Valuation Tribunal for Wales of that fact in writing, and the appeal must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales.

(6) The Valuation Tribunal for Wales must notify each party in writing of a withdrawal under this regulation, and where a withdrawal has effect by virtue of paragraphs (4) or (5), the Valuation Tribunal for Wales must serve on the appellant and on every other party to the appeal a written notice confirming that the appeal has been withdrawn and the date on which it is treated as withdrawn."

15. Yn rheoliad 22 (hysbysiad gwrandawiad), ym mharagraff (2)—

(a) ar ôl is-baragraff (b), hepgorer "or";

(b) ar ôl is-baragraff (c)—

(i) hepgorer yr atalnod llawn;

(ii) mewnosoder ", or";

(iii) mewnosoder "(d) on the website of the Valuation Tribunal for Wales."

16. Yn rheoliad 25 (cynnal y gwrandawiad), ym mharagraff (11), yn lle "13" rhodder "10A".

17. Ar ôl rheoliad 25 mewnosoder—

"**Appeal management powers**

25A.—(1) Subject to any other provision in these Regulations, the Valuation Tribunal for Wales may regulate its own procedure.

(2) The Valuation Tribunal for Wales may give a direction in relation to the conduct or disposal of proceedings at any time, including a direction amending, suspending or setting aside an earlier direction.

(3) In particular, and without restricting the general powers in paragraphs (1) and (2), the Valuation Tribunal for Wales may—

(a) extend or shorten the time for complying with any regulation or direction under these Regulations;

(b) consolidate or hear together two or more sets of proceedings or parts of proceedings raising common issues, or treat an appeal as a lead appeal;

(5) Where, after an appeal has been made to the Valuation Tribunal for Wales under regulation 10A, the listing officer alters the list in accordance with the proposal to which the appeal relates, the listing officer must notify the Valuation Tribunal for Wales of that fact in writing, and the appeal must be treated as withdrawn on the date on which the notice is served on the Valuation Tribunal for Wales.

(6) The Valuation Tribunal for Wales must notify each party in writing of a withdrawal under this regulation, and where a withdrawal has effect by virtue of paragraphs (4) or (5), the Valuation Tribunal for Wales must serve on the appellant and on every other party to the appeal a written notice confirming that the appeal has been withdrawn and the date on which it is treated as withdrawn."

15. In regulation 22 (notice of hearing), in paragraph (2)—

(a) after sub-paragraph (b), omit "or";

(b) after sub-paragraph (c)—

(i) omit the full stop;

(ii) insert ", or";

(iii) insert "(d) on the website of the Valuation Tribunal for Wales."

16. In regulation 25 (conduct of the hearing), in paragraph (11), for "13" substitute "10A".

17. After regulation 25 insert—

"**Appeal management powers**

25A.—(1) Subject to any other provision in these Regulations, the Valuation Tribunal for Wales may regulate its own procedure.

(2) The Valuation Tribunal for Wales may give a direction in relation to the conduct or disposal of proceedings at any time, including a direction amending, suspending or setting aside an earlier direction.

(3) In particular, and without restricting the general powers in paragraphs (1) and (2), the Valuation Tribunal for Wales may—

(a) extend or shorten the time for complying with any regulation or direction under these Regulations;

(b) consolidate or hear together two or more sets of proceedings or parts of proceedings raising common issues, or treat an appeal as a lead appeal;

(c) permit or require a party to amend a document where it is necessary to correct an inaccuracy in the document;

(d) subject to regulation 25E, permit or require a party or another person to provide documents, evidence, information, or submissions to the Valuation Tribunal for Wales or a party;

(e) deal with an issue in proceedings as a preliminary issue;

(f) hold a hearing to consider any matter, including a case management issue;

(g) decide the form of any hearing;

(h) adjourn or postpone a hearing;

(i) require a party to produce a bundle for a hearing;

(j) stay proceedings.

Procedure for applying for and giving directions

25B.—(1) The Valuation Tribunal for Wales may give a direction on the application of one or more of the parties or on its own initiative.

(2) An application for a direction may be made—

(a) by sending or delivering a written application to the Valuation Tribunal for Wales, or

(b) orally during the course of a hearing.

(3) An application for a direction must state the reason for making that application.

(4) Unless the Valuation Tribunal for Wales considers that there is good reason not to do so, the Valuation Tribunal for Wales must send written notice of any direction to every party and to any other person affected by the direction.

(5) If a party or any other person in receipt of a notice of direction under paragraph (4) wishes to challenge it, they may do so by applying for another direction which amends, suspends, or sets aside the first direction.

Failure to comply with Regulations, etc

25C.—(1) An irregularity resulting from failure to comply with any requirement in these Regulations or a direction does not in itself render the proceedings, or any step taken in the proceedings void.

(c) permit or require a party to amend a document where it is necessary to correct an inaccuracy in the document;

(d) subject to regulation 25E, permit or require a party or another person to provide documents, evidence, information, or submissions to the Valuation Tribunal for Wales or a party;

(e) deal with an issue in proceedings as a preliminary issue;

(f) hold a hearing to consider any matter, including a case management issue;

(g) decide the form of any hearing;

(h) adjourn or postpone a hearing;

(i) require a party to produce a bundle for a hearing;

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Procedure for applying for and giving directions

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(a) by sending or delivering a written application to the Valuation Tribunal for Wales, or

(b) orally during the course of a hearing.

(3) An application for a direction must state the reason for making that application.

(4) Unless the Valuation Tribunal for Wales considers that there is good reason not to do so, the Valuation Tribunal for Wales must send written notice of any direction to every party and to any other person affected by the direction.

(5) If a party or any other person in receipt of a notice of direction under paragraph (4) wishes to challenge it, they may do so by applying for another direction which amends, suspends, or sets aside the first direction.

Failure to comply with Regulations, etc

25C.—(1) An irregularity resulting from failure to comply with any requirement in these Regulations or a direction does not in itself render the proceedings, or any step taken in the proceedings void.

(2) If a party has failed to comply with a requirement in these Regulations or a direction, the Valuation Tribunal for Wales may take such action as it considers just, which may include—

(a) waiving the requirement;

(b) requiring the failure to be remedied;

(c) exercising the power under regulation 25D.

Striking out proceedings

25D.—(1) The proceedings, or the appropriate part of them, will be automatically struck out if the appellant has failed to comply with a direction that stated that failure by a party to comply with the direction would lead to the striking out of the proceedings or that part of them.

(2) The Valuation Tribunal for Wales may strike out the whole or part of the proceedings if—

(a) the appellant has failed to comply with a direction that stated that failure by the appellant to comply with the direction could lead to the striking out of proceedings or that part of them;

(b) the appellant has failed to co-operate with the Valuation Tribunal for Wales to such an extent that the Valuation Tribunal for Wales cannot deal with the proceedings fairly and justly;

(c) the Valuation Tribunal for Wales considers there is no reasonable prospect of the appellant's appeal or part of it, succeeding.

(3) The Valuation Tribunal for Wales must not strike out the whole or part of the proceedings under paragraph (2)(b) or (c) without first giving the appellant an opportunity to make representations in relation to the proposed striking out.

(4) As soon as reasonably practicable after the proceedings have been struck out, the Valuation Tribunal for Wales must send all parties notice of that decision in writing accompanied by a statement of the reasons for striking out the proceedings.

(5) If the proceedings, or any part of them, have been struck out under paragraph (1) or (2)(a), the appellant may apply for the proceedings, or part of them, to be reinstated.

(2) If a party has failed to comply with a requirement in these Regulations or a direction, the Valuation Tribunal for Wales may take such action as it considers just, which may include—

(a) waiving the requirement;

(b) requiring the failure to be remedied;

(c) exercising the power under regulation 25D.

Striking out proceedings

25D.—(1) The proceedings, or the appropriate part of them, will be automatically struck out if the appellant has failed to comply with a direction that stated that failure by a party to comply with the direction would lead to the striking out of the proceedings or that part of them.

(2) The Valuation Tribunal for Wales may strike out the whole or part of the proceedings if—

(a) the appellant has failed to comply with a direction that stated that failure by the appellant to comply with the direction could lead to the striking out of proceedings or that part of them;

(b) the appellant has failed to co-operate with the Valuation Tribunal for Wales to such an extent that the Valuation Tribunal for Wales cannot deal with the proceedings fairly and justly;

(c) the Valuation Tribunal for Wales considers there is no reasonable prospect of the appellant's appeal or part of it, succeeding.

(3) The Valuation Tribunal for Wales must not strike out the whole or part of the proceedings under paragraph (2)(b) or (c) without first giving the appellant an opportunity to make representations in relation to the proposed striking out.

(4) As soon as reasonably practicable after the proceedings have been struck out, the Valuation Tribunal for Wales must send all parties notice of that decision in writing accompanied by a statement of the reasons for striking out the proceedings.

(5) If the proceedings, or any part of them, have been struck out under paragraph (1) or (2)(a), the appellant may apply for the proceedings, or part of them, to be reinstated.

(6) An application under paragraph (5) must be made in writing and received by the Valuation Tribunal for Wales within the period of 28 days beginning with the day after the day on which the Valuation Tribunal for Wales sent notification of the striking out to the appellant.

(7) This regulation applies to a party to the proceedings other than the appellant as it applies to the appellant except that—

(a) a reference to a striking out of the proceedings is to be read as a reference to the barring of that other party from taking further part in the proceedings;

(b) a reference to an application for the reinstatement of proceedings which have been struck out is to be read as a reference to an application for the lifting of the bar on that other party from taking further part in the proceedings.

(8) If a party other than the appellant has been barred from taking further part in the proceedings under this regulation and that bar has not been lifted, the Valuation Tribunal for Wales need not consider any response or other submission made by that party.

Evidence and submissions

25E.—(1) The Valuation Tribunal for Wales may give directions as to—

(a) issues on which it requires evidence or submissions;

(b) the nature of the evidence or submissions it requires;

(c) whether any parties are permitted or required to provide expert evidence;

(d) any limit on the number of witnesses whose evidence a party may put forward, whether in relation to a particular issue or generally;

(e) the manner in which any evidence or submissions must be provided, which may include a direction for them to be given—

(i) orally at a hearing, or

(ii) by written submissions or witness statement;

(f) the time at which any evidence or submissions are to be provided.

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(i) orally at a hearing, or

(ii) by written submissions or witness statement;

(f) the time at which any evidence or submissions are to be provided.

(2) The Valuation Tribunal for Wales may—

(a) admit evidence whether or not the evidence would be admissible in a civil trial in Wales;

(b) exclude evidence that would otherwise be admissible where–

(i) the evidence was not provided within the time allowed by a direction;

(ii) the evidence was provided in a manner that did not comply with a direction;

(iii) it would be unfair to admit the evidence."

Diwygio Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023

18. Yn rheoliad 35(3) o Reoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023(**1**), yn lle "13", yn y ddau le y mae'n digwydd, rhodder "10A".

Darpariaeth drosiannol

19. Mae Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993 fel yr oeddent mewn grym yn union cyn 1 Chwefror 2026 yn parhau i fod yn gymwys ar y dyddiad hwnnw ac ar ôl hynny mewn cysylltiad â chynnig a wnaed cyn 1 Chwefror 2026 o dan—

(a) rheoliad 5;

(b) rheoliad 8(3)(a).

(2) The Valuation Tribunal for Wales may—

(a) admit evidence whether or not the evidence would be admissible in a civil trial in Wales;

(b) exclude evidence that would otherwise be admissible where–

(i) the evidence was not provided within the time allowed by a direction;

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Amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

18. In regulation 35(3) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023(**1**), for "13", in both places it occurs, substitute "10A".

Transitional provision

19. The Council Tax (Alteration of Lists and Appeals) Regulations 1993 as in force immediately before 1 February 2026 continue to apply on and after that date in respect of a proposal made before 1 February 2026 under—

(a) regulation 5;

(b) regulation 8(3)(a).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
11 Rhagfyr 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
11 December 2025

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

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(**1**) O.S. 2023/350 (Cy. 51), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**1**) S.I. 2023/350 (W. 51), to which there are amendments not relevant to these Regulations.

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