#### DRAFT STATUTORY INSTRUMENTS

## 2018 No.

# The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2018

#### PART 2

### Amendment of the 2009 Regulations

#### Amendment of regulation 2

- **4.**—(1) Regulation 2 of the 2009 Regulations (interpretation: general) is amended as follows.
- (2) In paragraph (1)—
  - (a) at the appropriate places insert—
    - ""Part 2 penalty" means a financial penalty imposed under regulation 9A;"; and
    - ""Schedule 9 penalty" means a penalty imposed under paragraph 5A of Schedule 9 to the Act(1);"; and
  - (b) in the definition of "appeal"—
    - (i) before paragraph (a)(2) insert—
      - "(za) regulation 9C(3);"; and
    - (ii) in paragraph (c) before "penalty" insert "Schedule 9".
- (3) In paragraph (3)(a)(4), for "against imposition of a penalty" substitute "under regulation 9C or an appeal against imposition of a Schedule 9 penalty".
  - (4) After paragraph (3) insert—
    - "(4) In these Regulations, a reference to the end of the period for making an appeal under regulation 9C is a reference to—
      - (a) the end of the period of 28 days mentioned in regulation 9C(4); or
      - (b) if that period is extended by the VTE under regulation 6(3)(a) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(5), the end of the extended period."

<sup>(1)</sup> Paragraph 5A was inserted by the Local Government Act 2003 (c. 26), section 72(1), (4).

<sup>(2)</sup> Paragraph (a) was substituted by S.I. 2017/155.

<sup>(3)</sup> Regulation 9C was inserted by [S.I. 2017/XXXX].

<sup>(4)</sup> Paragraph (3)(a) was amended by S.I. 2017/155.

<sup>(5)</sup> S.I. 2009/2269; relevant amending instruments are S.I. 2011/434, 2013/465 and 2017/156.