
STATUTORY INSTRUMENTS

2009 No. 2268

**The Non-Domestic Rating (Alteration of Lists
and Appeals) (England) Regulations 2009**

PART 4

PROVISIONS RELATING TO PARTICULAR APPEALS AND APPLICATIONS

Appeals against completion notices or imposition of penalties

19.—(1) A person who wishes to appeal against a completion notice or the imposition of a penalty must send or deliver a notice of appeal to the VTE so that it is received within 28 days after the date on which the appellant received the completion notice or notice that the penalty had been imposed.

(2) The notice of appeal must be accompanied by—

- (a) a copy of the completion notice or the penalty notice,
- (b) a statement of the grounds on which the appeal is made, and
- (c) where the appeal is against the imposition of a penalty, the date on which the person received notice of the imposition of the penalty.

(3) If the person provides the notice of appeal to the VTE later than the time required by paragraph (1) or by an extension of time allowed under regulation 6(3)(a) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009⁽¹⁾, the notice of appeal must include a request for an extension of time and the reason why the notice of appeal was not provided in time.

Appeals relating to proposals to alter 1995 lists

20. The Procedure Regulations shall apply for the purposes of an appeal under regulation 8 or 13 in connection with a proposal made by virtue of paragraph (2) of regulation 17A of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2005⁽²⁾, where the appeal remains undetermined immediately before 1st October 2009, as if any reference to a list included a reference to a local list compiled on 1st April 1995.

Notification of further proceedings

21.—(1) Where a VO—

- (a) applies to the VTE for the review of a decision in consequence of which an order requiring the alteration of a list was made; or
- (b) appeals to the Upper Tribunal against a decision in consequence of which such an order was made, or against such an order,

(1) [S.I. 2009/2269](#).

(2) [S.I. 2005/659](#). Regulation 17A was inserted by [S.I. 2006/2312](#).

the VO must, at the same time or as soon as reasonably practicable afterwards, notify the authority concerned of the application or appeal.

(2) For the purposes of paragraph (1), the authority concerned—

- (a) where the application or appeal relates to the alteration of a local list, is the relevant authority for whose area the list was compiled; and
- (b) in any other case, is the Secretary of State.

(3) Where a VO appeals to the Upper Tribunal as mentioned in paragraph (1)(b), or receives notice of such an appeal instituted by another party, the VO must, at the same time or as soon as reasonably practicable afterwards, notify the VTE of the appeal.

(4) Where, in relation to a decision or order made on an appeal against a completion notice, an authority appeals to the Upper Tribunal, or receives notice of such an appeal instituted by another party, it shall, at the same time, or as soon as reasonably practicable afterwards, notify the VTE of the appeal.