
STATUTORY INSTRUMENTS

2018 No. 398

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

PART 3

Consequential, miscellaneous and transitional provisions

Consequential and miscellaneous amendments to the 2009 Procedure Regulations

- 10.**—(1) The 2009 Procedure Regulations are amended as follows.
- (2) In regulation 2 (interpretation: general)—
- (a) in paragraph (1), in the definition of “appeal”(1)—
- (i) after paragraph (b) insert—
- “(ba) regulation 9C of the NDR Regulations(2);”;
- (ii) in paragraph (e), omit the words in parentheses;
- (b) in paragraph (1), after the definition of “appeal against a completion notice” insert—
- ““appeal against imposition or amount of a NDR penalty” means—
- (a) an appeal under paragraph 5C of Schedule 9 to the 1988 Act (penalties)(3); or
- (b) an appeal under regulation 9C of the NDR Regulations (appeal against imposition or amount of a Part 2 penalty);”;
- (c) in paragraph (3)(d)—
- (i) after “imposition” insert “or amount”;
- (ii) in paragraph (i)(4) for “regulation 13A” substitute “regulation 9C, 13A(5)”.
- (3) In regulation 5 (arrangement for appeals), in paragraph (2)(6), omit “or a NDR appeal”.
- (4) In regulation 6 (appeal management powers), in paragraph (3)(a), after “direction” insert “under these Regulations or any provision of the CT Regulations or the NDR Regulations”.
- (5) In regulation 19A(7) (withdrawals and deemed withdrawals for non-domestic rating appeals)
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- (a) in paragraph (2)(a)(i) for “under paragraph 5C of Schedule 9 to the 1988 Act (penalties)” substitute “against imposition or amount of a NDR penalty”;
- (b) in paragraph (8) for “imposition of” substitute “imposition or amount of a”.

(1) The definition of “appeal” was amended by [S.I. 2017/156](#).

(2) Regulation 9C was inserted by [S.I. 2018/398](#).

(3) Paragraph 5C was inserted by the Local Government Act 2003 (c. 26), section 72(1) and (4), amended by the Local Government and Public Involvement in Health Act 2007 (c. 28), section 220(1), Schedule 16, paragraphs 2 and 5.

(4) Paragraph (i) of regulation 2(3)(d) was amended by [S.I. 2017/156](#).

(5) Regulation 13A was inserted by [S.I. 2017/155](#).

(6) Paragraph (2) of regulation 5 was substituted by [S.I. 2017/156](#).

(7) Regulation 19A was inserted by [S.I. 2011/434](#), amended by [S.I. 2017/156](#).

- (6) In regulation 28 (notices of appeal, etc), in paragraph (1)—
- (a) for “or the imposition of a penalty” substitute “, the imposition of a CT penalty or the imposition or amount of a NDR penalty”; and
 - (b) for “(as the case may be) or by an extension of time allowed” substitute “or later than the time allowed by an extension of time”.
- (7) In regulation 38 (orders other than consent orders)(8)—
- (a) in paragraph (8), for “NDR” substitute “Schedule 9”;
 - (b) after paragraph (8) insert—
 - “(8A) After dealing with an appeal under regulation 9C of the NDR Regulations(9) against the imposition of a Part 2 penalty, the VTE may order the VO to remit the penalty in full.
 - (8B) After dealing with an appeal by a person under regulation 9C of the NDR Regulations against the amount of a Part 2 penalty, the VTE may order the VO to reduce the amount of penalty payable to £200 if the VTE determines that the person was a smaller proposer.
 - (8C) In this regulation, “Part 2 penalty” has the meaning given in the NDR Regulations.”.
- (8) In regulation 42 (appeals to the Upper Tribunal)—
- (a) in paragraph (1), for “an appeal under the NDR Regulations” substitute “a NDR appeal, an appeal under paragraph 5C of Schedule 9 to the 1988 Act (penalties)(10)”; and
 - (b) after paragraph (1), insert—
 - “(1A) An appeal shall not lie to the Upper Tribunal in respect of a decision or order given or made by the VTE on an appeal under regulation 9C of the NDR Regulations(11).”.

(8) Regulation 38 was amended by [S.I. 2017/156](#).

(9) Regulation 9C was inserted by [S.I. 2018/398](#).

(10) Paragraph 5C was inserted by the Local Government Act 2003 (c. 26), section 72(1) and (4), amended by the Local Government and Public Involvement in Health Act 2007 (c. 28), section 220(1), Schedule 16, paragraphs 2 and 5.

(11) Regulation 9C was inserted by [S.I. 2018/398](#).