
STATUTORY INSTRUMENTS

2009 No. 2269

The Valuation Tribunal for England (Council Tax
and Rating Appeals) (Procedure) Regulations 2009

PART 4

PROCEEDINGS BEFORE THE VTE

CHAPTER 1

Before the hearing

Notices of appeal, etc

28.—(1) If an appellant provides notice of appeal against a completion notice or the imposition of a penalty to the VTE later than the time required by the CT Regulations or the NDR Regulations (as the case may be) or by an extension of time allowed under regulation 6(3)(a) (appeal management powers), the VTE must not admit the notice of appeal unless the VTE extends time for the notice of appeal under that provision.

(2) The VTE must acknowledge receipt of every notice of appeal within two weeks of its receipt and must send a copy of the notice of appeal and any accompanying documents to every party (other than the appellant) as soon as reasonably practicable after receiving the notice of appeal.

(3) Where a notice is received from a person who is an IP for the purposes of regulation 27(2), the VTE must acknowledge receipt of the notice and send a copy of it to the LO concerned.