
STATUTORY INSTRUMENTS

2018 No. 398

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

PART 2

Amendment of the 2009 Regulations

Amendment of regulation 13A

6. In regulation 13A(1) of the 2009 Regulations (making an appeal to the VTE), after paragraph (3) insert—

“(4) Paragraph (5) applies if a Part 2 penalty is imposed before a proposal is determined.

(5) In calculating the 18 month period referred to in paragraph (1)(c)(iii)—

- (a) unless sub-paragraph (b) applies, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the period for making an appeal under regulation 9C ends shall be ignored;
- (b) if an appeal is made under regulation 9C against the imposition of the Part 2 penalty, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the appeal under regulation 9C is determined shall be ignored.”