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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which apply in relation to England only, amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2009 (S.I. 2009/2268) (“the 2009 Regulations”) to provide financial penalties for giving false information in or in connection with a proposal to alter a non-domestic rating list compiled on or after 1st April 2017.

Regulation 3 provides definitions for the purpose of these Regulations.

Regulation 4 amends definitions relating to appeals and penalties contained in regulation 2 of the 2009 Regulations.

Regulation 5 inserts regulations 9A to 9D into the 2009 Regulations to provide for the imposition of a financial penalty under Part 2 of those Regulations for knowingly, recklessly or carelessly providing the VO with false information in, or in connection with, a proposal. Regulation 9A provides for imposition of the penalty; regulation 9B provides for payment of the penalty and for a refund or reduction if a penalty of £500 is imposed on a smaller proposer; regulation 9C provides for an appeal against the imposition or amount of the penalty; and regulation 9D provides that a proposal must not be determined until the end of the period for making an appeal under regulation 9C, or if an appeal is made under regulation 9C against the imposition of the penalty, until the appeal is decided.

Regulation 6 amends regulation 13A of the 2009 Regulations to extend the timeframe for determination of a proposal to account for the possibility of an appeal under regulation 9C.

Regulation 7 amends regulation 18 of the 2009 Regulations to update a cross-reference.

Regulation 8 makes consequential amendments to regulation 19 of the 2009 Regulations.

Regulation 9 amends regulation 22 of the 2009 Regulations in relation to service of a penalty notice under regulation 9A.

Regulation 10 makes consequential amendments to the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (S.I. 2009/2269) (“the 2009 Procedure Regulations”).

Regulation 11 provides for the circumstances in which the 2009 Regulations and the 2009 Procedure Regulations, as in force immediately before they were amended by these Regulations, are to continue to have effect.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.