

---

DRAFT STATUTORY INSTRUMENTS

---

**2018 No.**

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.”