

1990 No. 156

**COMMUNITY CHARGES, ENGLAND AND WALES
RATING AND VALUATION
LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Community Charges and Non-Domestic Rating
(Demand Notices) (England) Regulations 1990**

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| <i>Made</i> - - - - | <i>5th February 1990</i> |
| <i>Laid before Parliament</i> | <i>6th February 1990</i> |
| <i>Coming into force</i> - | <i>7th February 1990</i> |

The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 50, 73(2) and (2A), 74A, 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(l) to (m), 3 and 21(a) of Schedule 2, paragraph 6 of Schedule 3, and paragraphs 1 and 2(2)(g) to (h) of Schedule 9 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990 and shall come into force on 7th February 1990.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“appropriate levying body” in relation to an English charging authority means a passenger transport authority, the Broads Authority or the National Rivers Authority, insofar as the authority has power to issue a levy to the charging authority, or has power to issue a levy to a county council having power to issue a precept to the charging authority;

“charging authority” does not include a special authority;

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989(b) which is given by an English charging authority (including such a notice given pursuant to the Community Charges (Co-owners) Regulations 1990(c));

“the distribution report” means the report entitled the Revenue Support Grant Distribution Report (England) made on 20th December 1989 by the Secretary of State for the Environment under section 80 of the Act;

“rate demand notice” means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(d) which is given by an English charging authority (including such a notice

(a) 1988 c.41; relevant amendments were made by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 11, 44, 52 and 54 and by S.I. 1989/438, regulation 60.

(b) S.I. 1989/438; relevant amendments were made by S.I. 1989/2274.

(c) S.I. 1990/146.

(d) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145.

given pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(a) (joint owners and occupiers));

“the relevant charge” in relation to a notice and a charging authority means the amount set by the authority under section 32, 34 or 35 of the Act(b) which is applicable to the notice, or which would be so applicable but for any provision of the Personal Community Charge (Relief) (England) Regulations 1990(c);

“the relevant year” in relation to a notice means the chargeable financial year to which the demand for payment made by it relates;

“the special grant report” means the report made on 20th December 1989 by the Secretary of State for Education and Science and on 21st December 1989 by the Secretary of State for the Environment under section 146 of the Local Government and Housing Act 1989(d); and

“specific grants” means grants or subsidies which fall to be credited to revenue account and which are paid out of monies provided by Parliament, other than grants or subsidies which fall to be paid into a collection fund under section 90(1) of the Act.

Form and content of demand notices, etc.

2.—(1) A community charge demand notice shall—

- (a) where it relates to a personal community charge and the amount demanded under it is not calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form A in Part I of Schedule 1,
- (b) where it relates to a personal community charge and the amount demanded under it is calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form B in that Part;
- (c) where it relates to a standard community charge, be in the form specified as (and accordingly contain the matters specified in) form C in that Part;
- (d) where it relates to a collective community charge, be in the form specified as (and accordingly contain the matters specified in) form D in that Part.

(2) Part II of Schedule 1 (calculation and identification of certain matters to be contained in community charge demand notice) and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of Part I of that Schedule.

(3) A rate demand notice shall contain the matters mentioned in Schedule 2.

(4) An English charging authority must supply the information mentioned in Part I of Schedule 3 when it serves a community charge demand notice, and must supply the information mentioned in part II of that Schedule when it serves a rate demand notice; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.

Invalid notices

3.—(1) Where—

- (a) a notice is invalid because it does not comply with regulation 2(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part III of the Community Charges (Administration and Enforcement) Regulations 1989 (as may be applied in any case by the Community Charges (Co-owners) Regulations 1990),

the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(a) S.I. 1990/145.

(b) Sections 32, 34 and 35 were amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 14, 16 and 17.

(c) S.I. 1990/2.

(d) 1989 c.42.

(2) Where a requirement to pay an amount under an invalid notice has effect by virtue of paragraph (1), the charging authority which issued the notice shall as soon as practicable after the mistake is discovered issue to the chargeable person concerned a document in the form which the notice would have taken (and containing the matters it would have contained) if it had complied with regulation 2(1).

(3) Where—

- (a) a notice is invalid because it does not comply with regulation 2(3),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as may be applied in any case by Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990,

the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(4) Where a requirement to pay an amount under an invalid notice has effect by virtue of paragraph (3), the charging authority which issued the notice shall as soon as practicable after the mistake is discovered issue to the ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Supply of information by precepting authorities

4.—(1) In order that an English charging authority may fulfil the duty under regulation 2 to have matters contained in a community charge demand notice issued by it in relation to a chargeable financial year, and to supply information with such a notice or a rate demand notice, subject to paragraphs (3) to (7) every English precepting authority shall, when it issues a precept to a charging authority for the year (whether original or substitute), supply the charging authority with the information specified in paragraph (2).

(2) The information is information, as regards the precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 9, 10 and 11 of Part I of Schedule 3;
- (b) the matters mentioned in paragraphs 3, 7 and 8 of that Part;
- (c) the sum of the amounts of specific grants mentioned in paragraph 16(c) and (d) of Part II of Schedule 1 (after division of each such amount by the relevant population so mentioned);
- (d) the sum of the amounts of fees, charges, other income and reserves mentioned in paragraph 17(c) and (d) of that Part (after division of each such amount by the relevant population so mentioned);
- (e) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and information as to whether any of it was not treated as special expenses of the authority.

(3) Information need not be supplied by a precepting authority, as regards the issue of a precept for the chargeable financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(4) Information need not be supplied by a precepting authority, as regards the issue of a precept for a financial year beginning in or after 1991, with respect to the estimates mentioned in paragraphs 1, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a precept issued for the preceding financial year.

(5) Information need not be supplied when a substitute precept is issued to a charging authority if it is not one which would require the charging authority to set a substitute amount under section 35 of the Act; but if in such a case the charging authority subsequently notifies the precepting authority that it has set or proposes to set an amount for its personal community charge by reference to the substitute precept, the precepting

authority shall (subject to paragraphs (3), (4), (6) and (7)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(6) Information need not be supplied by a precepting authority as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of the issue of the earlier precept for the first-mentioned financial year.

(7) Information need not be supplied by a precepting authority if, by virtue of the proviso to the definition of "relevant precepting authority" in paragraph 8 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

Supply of information by the Secretary of State

5. In order that an English charging authority may fulfil the duty under regulation 2 to have matters contained in a community charge demand notice issued by it in relation to a chargeable financial year, the Secretary of State shall, as soon as practicable after he has made the calculation of revenue support grant for the year for the authority under section 82 of the Act, supply the charging authority with information as to the amount of—

- (a) the community charge for standard spending mentioned in paragraph 1 of Part II of Schedule 1; and
- (b) the standard spending assessments per head mentioned in paragraph 11 of that Part for the charging authority, and (subject to paragraph 2(5) of Part III of that Schedule) for each appropriate precepting authority, being the assessments per head for the whole of their areas or (as the case may be) for every part of their areas for which there are different such assessments per head.

Supply of information by levying bodies

6.—(1) In order that an English charging authority may fulfil the duty under regulation 2 to supply information with a community charge or rate demand notice issued by it in relation to a chargeable financial year, subject to paragraphs (6), (7) and (9) every appropriate levying body shall, when it first issues a levy to an English county council or an English charging authority for the year, supply the charging authorities to which the county council concerned has power to issue a precept and in whose areas the body carries out functions, or (as the case may be) the charging authority to which the levy is issued, with the information specified in paragraph (5).

(2) In order that an English charging authority may fulfil the duty mentioned in paragraph (1), subject to paragraphs (6), (7) and (9) an appropriate levying body shall, after it has first issued a levy to an English county council for a year, supply any charging authority to which paragraph (1) does not apply, but which notifies the body that it has set or proposes to set an amount for its personal community charge by reference to the levy, with the information specified in paragraph (5).

(3) In order that an English charging authority may fulfil the duty mentioned in paragraph (1), subject to paragraphs (6) to (9) an appropriate levying body shall, after it has issued a substitute levy for a year, supply any charging authority which notifies the body that it has set or proposes to set an amount for its personal community charge by reference to the substitute levy, with the information specified in paragraph (5).

(4) Information shall be supplied under paragraph (2) or (3) as soon as practicable after the notification is given.

(5) The information is information, as regards the appropriate levying body and the levy concerned, as to—

- (a) the estimates mentioned in paragraphs 2, 9, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3 and 7 of that Part.

(6) Information need not be supplied by an appropriate levying body, as regards the issue of a levy for the financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(7) Information need not be supplied by an appropriate levying body, as regards the issue of a levy for a financial year beginning in or after 1991, with respect to the estimates mentioned in paragraph 2, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

(8) Information need not be supplied by an appropriate levying body as regards the issue of a substitute levy for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of an earlier levy for the first-mentioned financial year.

(9) Information need not be supplied by an appropriate levying body if, by virtue of the proviso to the definition of "relevant levying body" in paragraph 8 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

(10) The circumstances in which the personal community charge of a charging authority is to be treated as set by reference to a levy for the purposes of paragraphs (2) and (3) include the setting of the charge by reference to an amount included in a precept, where the amount is attributable to a levy.

Transitional provision

7.—(1) Subject to paragraph (3), where a precept or levy has been issued before the day on which these Regulations come into force ("the relevant day"), the information which would have been supplied to a charging authority under regulation 4 or 6 if the regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Subject to paragraph (3), as regards information to be supplied under regulation 5 with respect to the year beginning in 1990, references in that regulation to the making of the calculation of revenue support grant for the year shall be construed as references to the relevant day.

(3) Information need not be supplied under paragraph (1) or (2) on or after the relevant day if it was supplied voluntarily before that day.

5th February 1990

Chris Patten
Secretary of State for the Environment

PART I

FORM AND CONTENTS OF COMMUNITY CHARGE DEMAND NOTICE

FORM A

COMMUNITY CHARGE BILL, 19[]

[Name of Charging Authority]

Date of issue:

[Officer and address of officer issuing notice]

To: [Name and address of chargepayer]

Address of property giving rise to charge (if different):

[Reference/Account Numbers (if any)]

You are shown in [name of charging authority's] Community Charges Register as being subject to a Personal Community Charge. The Community Charge helps to pay for spending by the local authorities in your area. The rest of their spending is supported by Government Standard Spending Grant; by rates paid by businesses; by other Government grants; and by fees, charges and other income. Standard Spending Grant is calculated on the basis that (subject to the effect of the safety net)* a standard level of service can broadly be provided everywhere in England† for a community charge of [(a)]. The Community Charge for your area is made up as follows:

[Name of County Council (if any)]
 [Name of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]
 [Name of charging authority]
 [Name of parish council or parish meeting (if any)]
 [Name of charter trustees (if any)]

Less Government Standard Spending Grant
 Business rates

Charge before adjustment

| Your authorities' plans‡ £ per head | Amount for standard level of service £ per head |
|--|--|
| (b) | (l) |
| (b) | (l) |
| (c) | } (l) |
| (b) | |
| (b) | |
| (d) | (d) |
| (e) | (e) |
| (f) | (m) |

**[Less][Plus] contribution [to] [from] safety net
 ***Less low rateable value areas grant
 ***Less Inner London Education grant
 [Less][Plus] other adjustments

PERSONAL COMMUNITY CHARGE FOR 19

Charge for [insert period to which demand relates]
 Less your Government transitional relief
 Less your Government rebate
 **Plus penalty or penalties
 **Plus excess benefit to be recovered

AMOUNT PAYABLE BY YOU

(g)
(h)
(i)
(j)
(k)

(n)
(o)
(p)
(q)
(r)

† But see explanatory note on Government Standard Spending Grant.

‡ Your authorities' plans are shown after deducting other Government grants estimated at £[(s)] per head, and fees, charges and other income estimated at £[(t)] per head.

PAYMENT INSTRUCTIONS

[Insert the instalments or other payments required to be made under the notice and details of how those payments may be made and, if applicable, details of any discount available or credits brought forward.]

EXPLANATORY NOTES

THE COMMUNITY CHARGE replaces domestic rates, ie rates on houses, flats and other living accommodation. There are three types of charge:

- the personal community charge which most adults have to pay
- the standard community charge which people with more than one home may have to pay
- the collective community charge paid by landlords of buildings with mostly short-term residents who are difficult to register in the normal way.

[NAME OF AUTHORITY] is the authority (known as the charging authority) which has the job of collecting community charges on behalf of itself and the other authorities in your area.

YOUR AUTHORITIES' PLANS: The spending plans for each of the local authorities in your area are shown separately on your bill so that you can see how they affect the level of your community charge and how they compare with the amounts for a standard level of service (see next note). More detailed information can be found in the information accompanying this bill.

STANDARD LEVEL OF SERVICE: These amounts are the Government's view, for the purposes of sharing out Government Standard Spending Grant (see next note), of the appropriate level of spending for the authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in England. Local authorities and other spending bodies are free to provide a different level of service and may vary in their efficiency.

GOVERNMENT STANDARD SPENDING GRANT: The amount of Standard Spending Grant (otherwise known as Revenue Support Grant) for each area is calculated on the basis that (subject to the effect of the safety net) a standard level of service can broadly be provided everywhere in England for the same community charge - this year [(a)]. But as regards the City of London there are special arrangements in relation to business rate income to enable this to happen.

BUSINESS RATES: These are rates charged on properties other than domestic property. The business rate poundage is the same for all non-domestic ratepayers except that it may be different in the City of London. It is set annually by the Government and cannot rise by more than the rate of inflation. Business rate payments go into a central pool managed by the Department of the Environment. Each charging authority gets from that pool a sum proportional to the number of community chargepayers in its area.

OTHER GOVERNMENT GRANTS: The Government also provides specific grants to local authorities to help with particular kinds of spending, for example on housing, police services, grants to students, in-service teacher training and social services training. The bill mentions the amounts of the specific grants estimated to be received by the local authorities in your area. Your authorities' plans are shown less the amounts of these Government grants; and of fees, charges and other income which they estimate they will receive (on which see next note).

FEES, CHARGES AND OTHER INCOME: Your authorities raise income by imposing fees or charges for the use of their services and receive other income such as interest on investments.

**** **THE SAFETY NET:** In the first year only of the new system (1990-91) an area safety net will protect areas in which the community charge (on the Government's assumption about spending) would otherwise be more than £25 higher than the average rate bill per adult in 1989-90 (plus an allowance for inflation). This protection is paid for by chargepayers in areas which would otherwise have charges lower than the average rate bill per adult. If your area is shown as receiving a contribution from the safety net, it is getting this protection; if it is shown as contributing to the safety net it is helping to provide the protection for other areas.

Protection will be phased out over the following three years (1991-92 to 1993-94). If your area receives protection in this period, it will be paid for by the Government. Areas which contributed to the safety net in the first year (1990-91) will not make any contribution after 1990-91. This means that, for many areas, the full community charge will be in place in 1991-92. By 1994-95 the full community charge will be in place in all areas, except those receiving special Government grant because they have taken over the education service from ILEA.

**** [Name of authority] also receives grant temporarily from the Government since it is in an area in which average rateable values of domestic property were very low. This grant will be phased out together with the safety net.

**** [Name of authority] also receives extra grant temporarily from the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority.

ADJUSTMENTS: The main adjustments are to take into account your charging authority's estimate of

- any shortfall arising from the authority being unable to collect all the community charges due from the people on the community charges register;
- income from standard community charges;

- changes in income due to movement of people on and off the community charges register.

TRANSITIONAL RELIEF: Personal community chargepayers in some properties may be entitled to relief in the first three years following the changeover from rates to the community charge. Relief is calculated by reference to the difference between an assumed rate bill for 1989-90 and the community charge which your authority would set if authorities in the area were spending in 1990-91 in line with assumptions made by the Government. Extra help is available for elderly and disabled persons if they and their partners (if any) did not formerly pay rates or rent. For further details about transitional relief ask your charging authority: the address and telephone number are included with this bill.

REBATES: People on low incomes are entitled to community charge benefit of up to 80% to help pay the personal community charge. People on income support receive an amount in their income support to help them pay the remaining 20%. Further details on rebates and on how to apply can be got from the charging authority at the address and telephone numbers included with this bill. If you think that you may qualify, but have not yet applied, it is important that you should do so immediately. These rebates are paid for largely by the Government.

******* PENALTY:** If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.

******* DISCOUNTS:** Your charging authority may be giving discounts for prompt, lump sum payments, or if you choose particular payment methods to keep down the authority's collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.

STUDENTS pay 1/5 of the personal community charge for the period during which they are undertaking a full-time course of education. Students are not eligible for community charge benefit in respect of such a period but may be eligible for transitional relief. Students who are entitled to transitional relief will receive 1/5 of the relief they would have received if they had been paying the full community charge.

RATE-INCLUSIVE RENTS: A booklet called "You and the Community Charge - Rents" has been issued by the Department of the Environment. It explains the position of tenants whose rates were not paid separately but were included in their rent. The booklet can be obtained from the Department of the Environment, Room N6/20, 2 Marsham Street, London, SW1P 3EB.

* The words in parentheses may be omitted if inapplicable.

** This line may be omitted if inapplicable.

*** This line is to be omitted if inapplicable.

**** This note is to be omitted if inapplicable.

***** This note may be omitted if inapplicable.

(a) Insert the amount described in paragraph 1 of Part II of Schedule 1 rounded to the nearest pound.

(b) Insert the amounts calculated under paragraph 2(2) of Part II of Schedule 1 for appropriate precepting authorities against the names of the authorities concerned as indicated.

(c) Insert the amount calculated under paragraph 2(1) of Part II of Schedule 1.

(d) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.

(e) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.

(f) Insert the amount calculated under paragraph 5 of Part II of Schedule 1.

(g) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.

(h) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.

(i) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.

(j) Insert the amount calculated under paragraph 9 of Part II of Schedule 1.

(k) Insert the amount described in paragraph 10 of Part II of Schedule 1.

(l) Insert the amounts described in paragraph 11 of Part II of Schedule 1 for the charging authority and appropriate precepting authorities against the names of the authorities concerned as indicated.

(m) Insert the amount described in paragraph 1 of Part II of Schedule 1.

(n) Insert the amount described in paragraph 12 of Part II of Schedule 1.

(o) Insert the amount described in paragraph 13 of Part II of Schedule 1.

(p) Insert the amount described in paragraph 14 of Part II of Schedule 1.

(q) Insert the amount of any penalty or penalties being recovered under the notice.

(r) Insert the amount described in paragraph 15 of Part II of Schedule 1.

(s) Insert the amount calculated under paragraph 16 of Part II of Schedule 1.

(t) Insert the amount calculated under paragraph 17 of Part II of Schedule 1.

FORM B

COMMUNITY CHARGE BILL, 19[]

[Name of Charging Authority]

Date of issue:

[Officer and address of officer issuing notice]

| |
|---------------------------------------|
| To: [Name and address of chargepayer] |
|---------------------------------------|

| |
|---|
| Address of property giving rise to charge (if different): |
|---|

[Reference/Account Numbers (if any)]

You are shown in [name of charging authority's] Community Charges Register as being subject to a Personal Community Charge.
 The Community Charge helps to pay for spending by the local authorities in your area. The rest of their spending is supported by Government Standard Spending Grant; by rates paid by businesses; by other Government grants; and by fees, charges and other income. Standard Spending Grant is calculated on the basis that (subject to the effect of the safety net)* a standard level of service can broadly be provided everywhere in England† for a community charge of [(a)].
 The Community Charge for your area is made up as follows:

[Name of County Council (if any)]
 [Name of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]
 [Name of charging authority]
 [Name of parish council or parish meeting (if any)]
 [Name of charter trustees (if any)]

Less Government Standard Spending Grant
 Business rates

Charge before adjustment

| Your authorities' plans‡ £ per head | Amount for standard level of service £ per head |
|--|--|
| (b) (b) | (l) (l) |
| (c) (b) (b) | } (l) |
| (d) (e) | (d) (e) |
| (f) | (m) |

**[Less][Plus] contribution [to] [from] safety net
 ***Less low rateable value areas grant
 ***Less Inner London Education grant
 [Less][Plus] other adjustments

PERSONAL COMMUNITY CHARGE FOR 19

| |
|--------------------------|
| (g) (h) (i) (j) |
| (k) |

Charge at student rate for [insert period to which demand at that rate relates]
 **Charge at full rate for [insert period to which demand at that rate relates]
 Less your Government transitional relief
 Less your Government rebate
 **Plus penalty or penalties
 **Plus excess benefit to be recovered

AMOUNT PAYABLE BY YOU

| |
|--|
| (n) (o) (p) (q) (r) (s) |
| |

† But see explanatory note on Government Standard Spending Grant.
 ‡ Your authorities' plans are shown after deducting other Government grants estimated at £[(t)] per head, and fees, charges and other income estimated at £[(u)] per head.

PAYMENT INSTRUCTIONS

[Insert the instalments or other payments required to be made under the notice and details of how those payments may be made and, if applicable, details of any discount available or credits brought forward.]

EXPLANATORY NOTES

THE COMMUNITY CHARGE replaces domestic rates, ie rates on houses, flats and other living accommodation. There are three types of charge:

- the personal community charge which most adults have to pay
- the standard community charge which people with more than one home may have to pay
- the collective community charge paid by landlords of buildings with mostly short-term residents who are difficult to register in the normal way.

[NAME OF AUTHORITY] is the authority (known as the charging authority) which has the job of collecting community charges on behalf of itself and the other authorities in your area.

YOUR AUTHORITIES' PLANS: The spending plans for each of the local authorities in your area are shown separately on your bill so that you can see how they affect the level of your community charge and how they compare with the amounts for a standard level of service (see next note). More detailed information can be found in the information accompanying this bill.

STANDARD LEVEL OF SERVICE: These amounts are the Government's view, for the purposes of sharing out Government Standard Spending Grant (see next note), of the appropriate level of spending for the authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in England. Local authorities and other spending bodies are free to provide a different level of service and may vary in their efficiency.

GOVERNMENT STANDARD SPENDING GRANT: The amount of Standard Spending Grant (otherwise known as Revenue Support Grant) for each area is calculated on the basis that (subject to the effect of the safety net) a standard level of service can broadly be provided everywhere in England for the same community charge - this year [(a)]. But as regards the City of London there are special arrangements in relation to business rate income to enable this to happen.

BUSINESS RATES: These are rates charge on properties other than domestic property. The business rate poundage is the same for all non-domestic ratepayers except that it may be different in the City of London. It is set annually by the Government and cannot rise by more than the rate of inflation. Business rate payments go into a central pool managed by the Department of the Environment. Each charging authority gets from the pool a sum proportional to the number of community chargepayers in its area.

OTHER GOVERNMENT GRANTS: The Government also provides specific grants to local authorities to help with particular kinds of spending, for example on housing, police services, grants to students, in-service teacher training and social services training. The bill mentions the amounts of the specific grants estimated to be received by the local authorities in your area. Your authorities' plans are shown less the amounts of these Government grants; and of fees, charges and other income which they estimate they will receive (on which see next note).

FEES, CHARGES AND OTHER INCOME: Your authorities raise income by imposing fees or charges for the use of their services and receive other income such as interest on investments.

**** **THE SAFETY NET:** In the first year only of the new system (1990-91) an area safety net will protect areas in which the community charge (on the Government's assumption about spending) would otherwise be more than £25 higher than the average rate bill per adult in 1989-90 (plus an allowance for inflation). This protection is paid for by chargepayers in areas which would otherwise have charges lower than the average rate bill per adult. If your area is shown as receiving a contribution from the safety net, it is getting this protection; if it is shown as contributing to the safety net it is helping to provide the protection for other areas.

Protection will be phased out over the following three years (1991-92 to 1993-94). If your area receives protection in this period, it will be paid for by the Government. Areas which contributed to the safety net in the first year (1990-91) will not make any contribution after 1990-91. This means that, for many areas, the full community charge will be in place in 1991-92. By 1994-95 the full community charge will be in place in all areas, except those receiving special Government grant because they have taken over the education service from ILEA.

**** [Name of authority] also receives grant temporarily from the Government since it is in an area in which average rateable values of domestic property were very low. This grant will be phased out together with the safety net.

**** [Name of authority] also receives extra grant temporarily from the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority.

ADJUSTMENTS: The main adjustments are to take into account your charging authority's estimate of

- any shortfall arising from the authority being unable to collect all the community charges due from the people on the community charges register;
- income from standard community charges;
- changes in income due to movement of people on and off the community charges register.

TRANSITIONAL RELIEF: Personal community chargepayers in some properties may be entitled to relief in the first three years following the changeover from rates to the community charge. Relief is calculated by

reference to the difference between an assumed rate bill for 1989-90 and the community charge which your authority would set if authorities in the area were spending in 1990-91 in line with assumptions made by the Government. Extra help is available for elderly and disabled persons if they and their partners (if any) did not formerly pay rates or rent. For further details about transitional relief ask your charging authority: the address and telephone number are included with this bill.

REBATES: People on low incomes are entitled to community charge benefit of up to 80% to help pay the personal community charge. People on income support receive an amount in their income support to help them pay the remaining 20%. Further details on rebates and on how to apply can be got from the charging authority at the address and telephone numbers included with this bill. If you think that you may qualify, but have not yet applied, it is important that you should do so immediately. These rebates are paid for largely by the Government.

******* PENALTY:** If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.

******* DISCOUNTS:** Your charging authority may be giving discounts for prompt, lump sum payments, or if you choose particular payment methods to keep down the authority's collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.

STUDENTS pay 1/5 of the personal community charge for the period during which they are undertaking a full-time course of education. Students are not eligible for community charge benefit in respect of such a period but may be eligible for transitional relief. Students who are entitled to transitional relief will receive 1/5 of the relief they would have received if they had been paying the full community charge.

RATE-INCLUSIVE RENTS: A booklet called "You and the Community Charge-Rents" has been issued by the Department of the Environment. It explains the position of tenants whose rates were not paid separately but were included in their rent. The booklet can be obtained from the Department of the Environment, Room N6/20, 2 Marsham Street, London, SW1P 3EB.

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 - ** This line may be omitted if inapplicable.
 - *** This line is to be omitted if inapplicable.
 - **** This note is to be omitted if inapplicable.
 - ***** This note may be omitted if inapplicable.
 - (a) Insert the amount described in paragraph 1 of Part II of Schedule 1 rounded to the nearest pound.
 - (b) Insert the amounts calculated under paragraph 2(2) of Part II of Schedule 1 for appropriate precepting authorities against the names of the authorities concerned as indicated.
 - (c) Insert the amount calculated under paragraph 2(1) of Part II of Schedule 1.
 - (d) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
 - (e) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
 - (f) Insert the amount calculated under paragraph 5 of Part II of Schedule 1.
 - (g) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
 - (h) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
 - (i) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
 - (j) Insert the amount calculated under paragraph 9 of Part II of Schedule 1.
 - (k) Insert the amount described in paragraph 10 of Part II of Schedule 1.
 - (l) Insert the amounts described in paragraph 11 of Part II of Schedule 1 for the charging authority and appropriate precepting authorities against the names of the authorities concerned as indicated.
 - (m) Insert the amount described in paragraph 1 of Part II of Schedule 1.
 - (n) Insert such of the amount described in paragraph 12 of Part II of Schedule 1 as is attributable to days when section 13(6) of the Act applies or when it is assumed that that provision applies or will apply.
 - (o) Insert such of the amount described in paragraph 12 of Part II of Schedule 1 as is attributable to days when section 13(5) of the Act applies or when it is assumed that that provision applies or will apply.
 - (p) Insert the amount described in paragraph 13 of Part II of Schedule 1.
 - (q) Insert the amount described in paragraph 14 of Part II of Schedule 1.
 - (r) Insert the amount of any penalty or penalties being recovered under the notice.
 - (s) Insert the amount described under paragraph 15 of Part II of Schedule 1.
 - (t) Insert the amount calculated under paragraph 16 of Part II of Schedule 1.
 - (u) Insert the amount calculated under paragraph 17 of Part II of Schedule 1.

FORM C

COMMUNITY CHARGE BILL, 19[]

[Name of Charging Authority]

Date of issue:

[Officer and address of officer issuing notice]

| |
|---------------------------------------|
| To: [Name and address of chargepayer] |
|---------------------------------------|

| |
|---|
| Address of property giving rise to charge (if different): |
|---|

[Reference/Account Numbers (if any)]

You are shown in [name of charging authority's] Community Charges Register as being subject to a Standard Community Charge.
 The Community Charge helps to pay for spending by local authorities in your area. The rest of their spending is supported by Government Standard Spending Grant; by rates paid by businesses; by other Government grants; and by fees, charges and other income. Standard Spending Grant is calculated on the basis that (subject to the effect of the safety net)* a standard level of service can broadly be provided everywhere in England† for a community charge of [(a)].
 The Community Charge for your area is made up as follows:

[Name of County Council (if any)]
 [Name of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]
 [Name of charging authority]
 [Name of parish council or parish meeting (if any)]
 [Name of charter trustees (if any)]

Less Government Standard Spending Grant
 Business rates

Charge before adjustment

| Your authorities' plans‡ £ per head | Amount for standard level of service £ per head |
|--|--|
| (b) | (l) |
| (b) | (l) |
| (c) | } (l) |
| (b) | |
| (d) | (d) |
| (e) | (e) |
| (f) | (m) |

**[Less][Plus] contribution [to] [from] safety net
 ***Less low rateable value areas grant
 ***Less Inner London Education grant
 [Less][Plus] other adjustments

PERSONAL COMMUNITY CHARGE FOR 19

| |
|-----|
| (g) |
| (h) |
| (i) |
| (j) |
| (k) |

[Insert:

- (a) a reference identifying the class or classes set out in the "standard community charge classes" note in the explanatory notes below which is one or are ones by reference to which the amount payable under the notice is calculated and the periods during which the property fell or is assumed to fall within those classes;
- (b) the multiplier or multipliers applicable to the class or classes;
- (c) the daily rate of standard community charge applicable to the class or classes;
- (d) the amount payable by the chargepayer in respect of the standard community charge for the period for which the demand notice has been issued;
- (e) any penalty or penalties being recovered under the notice.]

† But see explanatory note on Government Standard Spending Grant.

‡ Your authorities' plans are shown after deducting other Government grants estimated at £[(n)] per head, and fees, charges and other income estimated at £[(o)] per head.

[Insert the instalments or other payments required to be made under the notice and details of how those payments may be made and, if applicable, details of any discount available or credits brought forward. Where co-owners are jointly subject to the charge concerned insert also a statement of the effect of regulation 3(1)(b) of the Community Charges (Co-owners) Regulations 1990.]

EXPLANATORY NOTES

THE COMMUNITY CHARGE replaces domestic rates, ie rates on houses, flats and other living accommodation. There are three types of charge:

- the personal community charge which most adults have to pay
- the standard community charge which people with more than one home may have to pay
- the collective community charge paid by landlords of buildings with mostly short-term residents who are difficult to register in the normal way.

[NAME OF AUTHORITY] is the authority (known as the charging authority) which has the job of collecting community charges on behalf of itself and the other authorities in your area.

YOUR AUTHORITIES' PLANS: The spending plans for each of the local authorities in your area are shown separately on your bill so that you can see how they affect the level of your community charge and how they compare with the amounts for a standard level of service (see next note). More detailed information can be found in the information accompanying this bill.

STANDARD LEVEL OF SERVICE: These amounts are the Government's view, for the purposes of sharing out Government Standard Spending Grant (see next note), of the appropriate level of spending for the authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in England. Local authorities and other spending bodies are free to provide a different level of service and may vary in their efficiency.

GOVERNMENT STANDARD SPENDING GRANT: The amount of Standard Spending Grant (otherwise known as Revenue Support Grant) for each area is calculated on the basis that (subject to the effect of the safety net) a standard level of service can broadly be provided everywhere in England for the same community charge - this year [(a)]. But as regards the City of London there are special arrangements in relation to business rate income to enable this to happen.

BUSINESS RATES: These are rates charged on properties other than domestic property. The business rate poundage is the same for all non-domestic ratepayers except that it may be different in the City of London. It is set annually by the Government and cannot rise by more than the rate of inflation. Business rate payments go into a central pool managed by the Department of the Environment. Each charging authority gets from that pool a sum proportional to the number of community chargepayers in its area.

OTHER GOVERNMENT GRANTS: The Government also provides specific grants to local authorities to help with particular kinds of spending, for example on housing, police services, grants to students, in-service teacher training and social services training. The bill mentions the amounts of the specific grants estimated to be received by the local authorities in your area. Your authorities' plans are shown less the amounts of these Government grants; and of fees, charges and other income which they estimate they will receive (on which see next note).

FEES, CHARGES AND OTHER INCOME: Your authorities raise income by imposing fees or charges for the use of their services and receive other income such as interest on investments.

**** **THE SAFETY NET:** In the first year only of the new system (1990-91) an area safety net will protect areas in which the community charge (on the Government's assumption about spending) would otherwise be more than £25 higher than the average rate bill per adult in 1989-90 (plus an allowance for inflation). This protection is paid for by chargepayers in areas which would otherwise have charges lower than the average rate bill per adult. If your area is shown as receiving a contribution from the safety net, it is getting this protection; if it is shown as contributing to the safety net it is helping to provide the protection for other areas.

Protection will be phased out over the following three years (1991-92 to 1993-94). If your area receives protection in this period, it will be paid for by the Government. Areas which contributed to the safety net in the first year (1990-91) will not make any contribution after 1990-91. This means that, for many areas, the full community charge will be in place in 1991-92. By 1994-95 the full community charge will be in place in all areas, except those receiving special Government grant because they have taken over the education service from ILEA.

**** [Name of authority] also receives grant temporarily from the Government since it is in an area in which average rateable values of domestic property were very low. This grant will be phased out together with the safety net.

**** [Name of authority] also receives extra grant temporarily from the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority.

ADJUSTMENTS: The main adjustments are to take into account your charging authority's estimate of

- any shortfall arising from the authority's being unable to collect all the community charges due from the people on the community charges register;
- income from standard community charges;
- changes in income due to movement of people on and off the community charges register.

**** **PENALTY:** If an amount is shown in respect of a penalty or penalties being recovered under the bill

and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.

***** DISCOUNTS: Your charging authority may be giving discounts for prompt, lump sum payments, or if you choose particular payment methods to keep down the authority's collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.

***** STANDARD COMMUNITY CHARGE CLASSES: The classes of property specified by your charging authority for the purposes of their standard community charges, and the multipliers applicable to them, are as follows: [Insert here a description of all the classes specified by the charging authority under section 40(3) of the Act and the multipliers applicable to them.]

***** STANDARD COMMUNITY CHARGE CLASSES: The class[es] of property specified by your charging authority for the purposes of their standard community charges which [is the one] [are the ones] by reference to which the amount payable under the bill is calculated and the multiplier[s] applicable to [it][them] [is][are] as follows: [Insert here the class specified under section 40(3) of the Act which is the one, or the classes so specified which are the ones (as the case may be), by reference to which the amount payable under the notice is calculated, together with the appropriate multiplier for it or them.]

RATE-INCLUSIVE RENTS: A booklet called "You and the Community Charge—Rents" has been issued by the Department of the Environment. It explains the position of tenants whose rates were not paid separately but were included in their rent. The booklet can be obtained from the Department of the Environment, Room N6/20, 2 Marsham Street, London, SW1P 3EB.

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 - *** This line is to be omitted if inapplicable.
 - **** This note is to be omitted if inapplicable.
 - ***** This note may be omitted if inapplicable.
 - ***** Use one of these notes on standard community charge classes.
 - (a) Insert the amount described in paragraph 1 of Part II of Schedule 1 rounded to the nearest pound.
 - (b) Insert the amounts calculated under paragraph 2(2) of Part II of Schedule 1 for appropriate precepting authorities against the names of the authorities concerned as indicated.
 - (c) Insert the amount calculated under paragraph 2(1) of Part II of Schedule 1.
 - (d) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
 - (e) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
 - (f) Insert the amount calculated under paragraph 5 of Part II of Schedule 1.
 - (g) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
 - (h) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
 - (i) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
 - (j) Insert the amount calculated under paragraph 9 of Part II of Schedule 1.
 - (k) Insert the amount described in paragraph 10 of Part II of Schedule 1.
 - (l) Insert the amounts described in paragraph 11 of Part II of Schedule 1 for the charging authority and appropriate precepting authorities against the names of the authorities concerned as indicated.
 - (m) Insert the amount described in paragraph 1 of Part II of Schedule 1.
 - (n) Insert the amount calculated under paragraph 16 of Part II of Schedule 1.
 - (o) Insert the amount calculated under paragraph 17 of Part II of Schedule 1.

FORM D

COMMUNITY CHARGE BILL, 19[]

[Name of Charging Authority]

Date of issue:

[Officer and address of officer issuing notice]

To: [Name and address of chargepayer]

Address of property giving rise to charge (if different):

[Reference/Account Numbers (if any)]

You are shown in [name of charging authority's] Community Charges Register as being subject to a Collective Community Charge. The Community Charge helps to pay for spending by the local authorities in your area. The rest of their spending is supported by Government Standard Spending Grant; by rates paid by businesses; by other Government grants; and by fees, charges and other income. Standard Spending Grant is calculated on the basis that (subject to the effect of the safety net)* a standard level of service can broadly be provided everywhere in England† for a community charge of [(a)]. The Community Charge for your area is made up as follows:

[Name of County Council (if any)]
 [Name of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]
 [Name of charging authority]
 [Name of parish council or parish meeting (if any)]
 [Name of charter trustees (if any)]

Less Government Standard Spending Grant
 Business rates

Charge before adjustment

| Your authorities' plans‡ £ per head | Amount for standard level of service £ per head |
|--|--|
| (b) | (l) |
| (b) | (l) |
| (c) | } (l) |
| (b) | |
| (b) | |
| (d) | (d) |
| (e) | (e) |
| (f) | (m) |

**[Less][Plus] contribution [to] [from] safety net
 ***Less low rateable value areas grant
 ***Less Inner London Education grant
 [Less][Plus] other adjustments

PERSONAL COMMUNITY CHARGE FOR 19

(g)
 (h)
 (i)
 (j)
 (k)

Daily amount payable by collective charge contributor

† But see explanatory note on Government Standard Spending Grant.
 ‡ Your authorities' plans are shown after deducting other Government grants estimated at £[(n)] per head, and fees, charges and other income estimated at £[(o)] per head.

[Insert a description of the effect of paragraphs 2 and 3 of Schedule 2 to the Community Charges (Administration and Enforcement) Regulations 1989 as regards the requirement for returns and payments in the case in question and, if applicable, details of any discounts available or credits brought forward. Where co-owners are jointly subject to the charge concerned insert also a statement of the effect of regulation 3(1)(b) and (j) of the Community Charges (Co-owners) Regulations 1990.]

EXPLANATORY NOTES

THE COMMUNITY CHARGE replaces domestic rates, ie rates on houses, flats and other living accommodation. There are three types of charge:

- the personal community charge which most adults have to pay
- the standard community charge which people with more than one home may have to pay

– the collective community charge paid by landlords of buildings with mostly short-term residents who are difficult to register in the normal way.

[NAME OF AUTHORITY] is the authority (known as the charging authority) which has the job of collecting community charges on behalf of itself and the other authorities in your area.

YOUR AUTHORITIES' PLANS: The spending plans for each of the local authorities in your area are shown separately on your bill so that you can see how they affect the level of your community charge and how they compare with the amounts for a standard level of service (see next note). More detailed information can be found in the information accompanying this bill.

STANDARD LEVEL OF SERVICE: These amounts are the Government's view, for the purposes of sharing out Government Standard Spending Grant (see next note), of the appropriate level of spending for the authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in England. Local authorities and other spending bodies are free to provide a different level of service and may vary in their efficiency.

GOVERNMENT STANDARD SPENDING GRANT: The amount of Standard Spending Grant (otherwise known as Revenue Support Grant) for each area is calculated on the basis that (subject to the effect of the safety net) a standard level of service can broadly be provided everywhere in England for the same community charge – this year [(a)]. But as regards the City of London there are special arrangements in relation to business rate income to enable this to happen.

BUSINESS RATES: These are rates charged on properties other than domestic property. The business rate poundage is the same for all non-domestic ratepayers except that it may be different in the City of London. It is set annually by the Government and cannot rise by more than the rate of inflation. Business rate payments go into a central pool managed by the Department of the Environment. Each charging authority gets from that pool a sum proportional to the number of community chargepayers in its area.

OTHER GOVERNMENT GRANTS: The Government also provides specific grants to local authorities to help with particular kinds of spending, for example on housing, police services, grants to students, in-service teacher training and social services training. The bill mentions the amounts of the specific grants estimated to be received by the local authorities in your area. Your authorities' plans are shown less the amounts of these Government grants; and of fees, charges and other income which they estimate they will receive (on which see next note).

FEES, CHARGES AND OTHER INCOME: Your authorities raise income by imposing fees or charges for the use of their services and receive other income such as interest on investments.

**** **THE SAFETY NET:** In the first year only of the new system (1990–91) an area safety net will protect areas in which the community charge (on the Government's assumption about spending) would otherwise be more than £25 higher than the average rate bill per adult in 1989–90 (plus an allowance for inflation). This protection is paid for by chargepayers in areas which would otherwise have charges lower than the average rate bill per adult. If your area is shown as receiving a contribution from the safety net, it is getting this protection; if it is shown as contributing to the safety net it is helping to provide the protection for other areas.

Protection will be phased out over the following three years (1991–92 to 1993–94). If your area receives protection in this period, it will be paid for by the Government. Areas which contributed to the safety net in the first year (1990–91) will not make any contribution after 1990–91. This means that, for many areas, the full community charge will be in place in 1991–92. By 1994–95 the full community charge will be in place in all areas, except those receiving special Government grant because they have taken over the education service from ILEA.

*** [Name of authority] also receives grant temporarily from the Government since it is in an area in which average rateable values of domestic property were very low. This grant will be phased out together with the safety net.

*** [Name of authority] also receives extra grant temporarily from the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority.

ADJUSTMENTS: The main adjustments are to take into account your charging authority's estimate of

- any shortfall from the authority being unable to collect all the community charges due from the people on the community charges register;
- income from standard community charges;
- changes in income due to movement of people on and off the community charges register.

***** **DISCOUNTS:** Your charging authority may be giving discounts if you choose particular payment methods to keep down the authority's collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.

COLLECTIVE COMMUNITY CHARGE CONTRIBUTIONS: The daily rate payable by your residents is calculated by dividing the personal community charge by the number of days in the financial year.

RATE-INCLUSIVE RENTS: A booklet called "You and the Community Charge – Rents" has been issued by the Department of the Environment. It explains the position of tenants whose rates were not paid separately but were included in their rent. The booklet can be obtained from the Department of the Environment, Room N6/20, 2 Marsham Street, London, SW1P 3EB.

- The words in parentheses may be omitted if inapplicable.
- ** This line may be omitted if inapplicable.
- *** This line is to be omitted if inapplicable.
- **** This note is to be omitted if inapplicable.
- ***** This note may be omitted if inapplicable.
- (a) Insert the amount described in paragraph 1 of Part II of Schedule 1 rounded to the nearest pound.
- (b) Insert the amounts calculated under paragraph 2(2) of Part II of Schedule 1 for appropriate precepting authorities against the names of the authorities concerned as indicated.
- (c) Insert the amount calculated under paragraph 2(1) of Part II of Schedule 1.
- (d) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
- (e) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
- (f) Insert the amount calculated under paragraph 5 of Part II of Schedule 1.
- (g) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
- (h) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
- (i) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
- (j) Insert the amount calculated under paragraph 9 of Part II of Schedule 1.
- (k) Insert the amount described in paragraph 10 of Part II of Schedule 1.
- (l) Insert the amounts described in paragraph 11 of Part II of Schedule 1 for the charging authority and appropriate precepting authorities against the names of the authorities concerned as indicated.
- (m) Insert the amount described in paragraph 1 of Part II of Schedule 1.
- (n) Insert the amount calculated under paragraph 16 of Part II of Schedule 1.
- (o) Insert the amount calculated under paragraph 17 of Part II of Schedule 1.

PART II

CALCULATION AND IDENTIFICATION OF CERTAIN MATTERS TO BE CONTAINED IN COMMUNITY CHARGE DEMAND NOTICE

1. The amount of the community charge for standard spending as calculated by the Secretary of State in accordance with paragraph 2.5 of the distribution report (or in accordance with any equivalent provision of any later report made by him under section 80 of the Act and approved by resolution of the House of Commons), as that amount is last notified by him to the charging authority.

2.—(1) An amount for the charging authority equal to the aggregate for the authority of—

(a) the amount of every item which, pursuant to section 33(3)(b) of the Act, represents special expenses of the authority for the relevant year relating to a part of the area of the authority relevant to the notice concerned, and which is to be provided for under the relevant charge or by such other means as are mentioned in section 32(3) of the Act, divided by the relevant population of the part for the item in question; and

(b) such portion of the amount last calculated by the charging authority for the relevant year under section 95(4) of the Act(a) as is not to be provided for as special expenses for that year pursuant to section 33(3)(b) of the Act, divided by the relevant population of its area.

(2) An amount for each appropriate precepting authority equal to the aggregate for it of—

(a) insofar as its precept or a portion of it issued to the charging authority relates only to a part of the area of the charging authority (being a part relevant to the demand notice concerned), the amount of the precept or (as the case may be) every such portion, divided by the relevant population of that part for the precept or portion in question; and

(b) insofar as its precept or a portion of it issued to the charging authority relates to all of the area of the charging authority, the amount of the precept or (as the case may be) the portion, divided by the relevant population of that area.

3. An amount representing the unadjusted amount of revenue support grant per head, being the amount by which the sum of the standard assessments per head mentioned in paragraph 11 for the notice (after rounding in accordance with paragraph 8(1) of Part III) as last notified by the Secretary of State exceeds the sum of—

(a) the amount mentioned in paragraph 1 last notified by him (after such rounding), and

(b) the amount found in accordance with paragraph 4 (after such rounding).

4. The amount found by dividing the amount notified to the charging authority under paragraph 9(8) of Schedule 8 to the Act in respect of the relevant year by the relevant population of its area.

5. The amount by which the sum of the amounts calculated under paragraph 2 (after rounding in accordance with paragraph 8(1) of Part III) exceeds the sum of the amounts found in accordance with paragraphs 3 and 4 (after such rounding).

6. The amount found by dividing the amount of any adjustment to the amount of revenue support grant payable to the charging authority with respect to the relevant year pursuant to any report approved under section 84(5) of the Act by the relevant population of its area.

7. The amount found by dividing the amount of low rateable value areas grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.

8. The amount found by dividing the amount of Inner London education grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.

9. The amount of any adjustment necessary so that the amount calculated under paragraph 5, after addition or deduction (as the case may be) of any amount calculated under paragraph 6 (as rounded in accordance with paragraph 8(1) of Part III), and after addition of any amount calculated under paragraphs 7 and 8 so rounded, is equal to the amount mentioned in paragraph 10.

(a) Section 95 was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 63.

10. The relevant charge.

11. The standard spending assessment per head for the charging authority and (subject to paragraph 2(5) of Part III) for each appropriate precepting authority, being the amount of the assessment per head applicable to the whole of the area of the charging or precepting authority concerned, or (as the case may be) to the part of the area of the precepting authority concerned which is relevant to the notice, as calculated by the Secretary of State and last notified by him to the charging authority.

12. The amount which is demanded under the notice in respect of the community charge concerned, or (if any amounts fall to be shown in a notice under paragraph 13, 14 or 15) which would be demanded in respect of it but for the reductions or increase represented by the amounts so shown.

13. The amount by which the amount demanded under the notice is less than it would otherwise be by virtue of that amount being calculated by reference to regulations under section 13A of the Act^(a) (disregarding any reduction or assumed reduction arising or which would have arisen in consequence of any such provision as is mentioned in paragraph 14).

14. The amount of any reduction in the amount demanded under the notice which is attributable to a reduction, or assumed or expected reduction, in the amount a person is liable to pay in respect of the community charge concerned as it has effect for the relevant year in consequence of any provision included in regulations under section 31A(1) of the Social Security Act 1986^(b).

15. The amount of any addition to the amount demanded under the notice which is attributable to excess community charge benefit which is being recovered in the manner described in section 31D(3)(b) of that Act.

16. An amount equal to the aggregate of—

- (a) the amount of any specific grants which the charging authority received or expects to receive in respect of the relevant year, which it took into account in last making its calculation under section 95(3) of the Act for that year, and which it proposes to apply to defray special expenses for a part of its area relevant to the demand notice concerned, divided by the relevant population of that part;
- (b) the amount of any specific grants which the charging authority received or expects to receive in respect of the relevant year, which it took into account in last making its calculation under section 95(3) of the Act for that year, and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area;
- (c) the amount of any specific grants which each relevant precepting authority received or expects to receive in respect of the relevant year, which it took into account in calculating the amount of its precept, and which it proposes to apply to defray special expenses for a part of its area relevant to the demand notice concerned, divided by the relevant population of that part; and
- (d) the amount of any specific grants which each relevant precepting authority received or expects to receive in respect of the relevant year, which it took into account in calculating the amount of its precept, and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area.

17. An amount equal to the aggregate of—

- (a) the amount of any fees, charges or other income (but not specific grants) which the charging authority received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last making its calculation under section 95(3) of the Act for the year, and which it proposes to apply to defray special expenses for a part of its area relevant to the notice concerned, divided by the relevant population of that part;
- (b) the amount of any fees, charges or other income (but not specific grants) which the charging authority received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last making its calculation under section 95(3) of the Act for the

(a) Section 13A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 5.

(b) 1986 c.50; sections 31A and 31D were inserted by the Local Government Finance Act 1988 (c.41), Schedule 10, paragraph 6.

year, and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area;

- (c) the amount of any fees, charges or other income (but not specific grants) which each relevant precepting authority received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last calculating the amount of its precept for that year, and which it proposes to apply to defray special expenses for a part of its area relevant to the notice concerned, divided by the relevant population of that part; and
- (d) the amount of any other fees, charges or other income (but not specific grants) which each relevant precepting authority received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last calculating the amount of its precept for that year and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area.

PART III

INTERPRETATION, ETC

1. References in paragraph 2(2) of Part II to a precept of an appropriate precepting authority are references to the precept by reference to which the charging authority set the relevant charge; save that—

- (a) if the charging authority set that charge by reference to an amount included under section 37(3), (4) or (8) of the Act in respect of the appropriate precepting authority, the references are references to the amount included under those provisions, or
- (b) if, at the time the charging authority sets that charge, an appropriate precepting authority has not issued a precept for the relevant year and no such amount as is mentioned in paragraph (a) was included, or if no portion of a precept (or no such amount as is mentioned in paragraph (a)) for an appropriate precepting authority by reference to which the charging authority last set an amount under sections 32, 34 or 35 of the Act for the relevant year relates to a part of the charging authority's area relevant to the notice concerned, the amount mentioned in that paragraph 2(2) for the appropriate precepting authority is to be treated as 0.

2.—(1) As regards—

- (a) an appropriate precepting authority which is neither a county council whose area falls partly inside and partly outside the Metropolitan Police District nor the Receiver for the Metropolitan Police District, or
- (b) a charging authority,

for the purposes of paragraph 11 of Part II there is (subject to sub-paragraph (5)) to be a standard spending assessment per head for the whole of its area to be calculated by the Secretary of State and notified by him, found by him by dividing the standard spending assessment of the authority (calculated in accordance with paragraphs 3.1 to 3.58 and 4.1 of the distribution report) by the relevant population of its area.

(2) As regards the Receiver for the Metropolitan Police District or a county council whose area falls partly inside and partly outside the Metropolitan Police District, for the purposes of paragraph 11 of Part II there are to be different standard spending assessments per head for the part of its area for which expenses are treated as special expenses for the purposes of grant distribution (as described in Part II of Annex E of the distribution report) and for the part for which no such expenses are so treated, calculated in accordance with sub-paragraphs (3) and (4).

(3) The standard spending assessment per head for the part of the area of the authority concerned for which there are expenses treated as mentioned in sub-paragraph (2) is to be found by—

- (a) taking the standard spending assessment for the authority calculated in accordance with paragraphs 3.1 to 3.58 and 4.1 of the distribution report;
- (b) taking the elements of that assessment which are applicable to those expenses and dividing them by the population of the part;
- (c) taking the elements of that assessment which are not so applicable and dividing them by the population of its area; and
- (d) adding the amounts found under paragraphs (b) and (c).

(4) The standard spending assessment per head for the part of the area of the authority

concerned for which there are no expenses treated as mentioned in sub-paragraph (2) is equal to the amount found under sub-paragraph (3)(c) above.

(5) For the purposes of sub-paragraph (1) and paragraph 11 of Part II, a charging authority, a parish council in the area of the authority, a chairman of a parish meeting for a parish in that area, and charter trustees (insofar as they carry out functions in that area) are together to have a single standard spending assessment per head for the area of the charging authority, calculated by reference to the standing spending assessment of that authority and the relevant population of its area.

(6) The population of part of the area of a precepting authority ("the relevant part") for the purposes of sub-paragraph (3)(b) is the sum of the populations of the areas of charging authorities, or (as the case may be) of the parts of areas of charging authorities, which fall within the relevant part, being the populations of the areas or parts used for the purposes of grant distribution as described in paragraph 8 of Annex E of the distribution report.

(7) The population of the area of a precepting authority for the purposes of sub-paragraph (3)(c) is—

- (a) in the case of the Receiver for the Metropolitan Police District, the sum of—
 - (i) the populations of the parts of areas of charging authorities comprised in the Metropolitan Police District as set out in paragraph 3 of that Annex, and
 - (ii) the relevant populations of the areas of charging authorities which are comprised wholly within that District;
- (b) in the case of any other appropriate precepting authority, the relevant population of its area.

(8) References in this paragraph to a provision of the distribution report include references to any equivalent provision of a later report made under section 80 of the Act and approved by resolution of the House of Commons.

3. References in paragraphs 16(c) and (d) and 17(c) and (d) of Part II—

- (a) to a relevant precepting authority are references to a precepting authority which has issued a precept to the charging authority for the relevant year all or part of which was taken into account when the charging authority set the relevant charge; and
- (b) to its precept are references to that precept.

4. In Part II and this Part "appropriate precepting authority" means a precepting authority which has power to issue a precept to the charging authority concerned for the relevant year relating to all of the area of the charging authority or to a part of that area relevant to the notice concerned (whether it has in fact done so or not).

5. For the purposes of Part II and this paragraph—

- (a) the relevant population of the area of a charging authority is its relevant population notified under paragraph 4(4) of Schedule 12A to the Act(a) for the relevant year;
- (b) the relevant population of a part of the area of a charging authority is its relevant population calculated by the authority for the relevant year under rules made under paragraph 6(2) of that Schedule or (as the case may be) which would be so calculated if the relevant population needed to be found for the purposes of section 69 of the Act(a) for that year;
- (c) the relevant population of the area of a precepting authority is the aggregate for the relevant year of the relevant populations of such of the areas, or the parts of the areas (as the case may be), of charging authorities as are comprised within the area of the precepting authority;
- (d) the relevant population of a part of the area of a precepting authority ("the relevant part") is the aggregate for the relevant year of the relevant populations of such of the areas, or the parts of the areas (as the case may be), of charging authorities as are comprised within the relevant part.

6. Where a precepting authority does not know the relevant population of a part of its area for the purposes of paragraph 16(c) or 17(c) of Part II and regulation 4(2)(c) or (d), references in that paragraph 16(c) or 17(c) to the relevant population of the part are references to the estimate of the precepting authority of that population.

(a) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 74, and section 69 was amended by paragraph 50 of that Schedule.

7. References in Part II and this Part to a matter last done are references to it last done before the issue of the notice concerned.

8.—(1) The following amounts shall be rounded up or down (as the case may be) to the nearest whole penny—

- (a) the amount mentioned in paragraph 1 of Part II which is to be notified by the Secretary of State and contained in a notice;
- (b) an aggregate amount mentioned in paragraph 2(1) and (2) of that Part for an authority which is to be contained in a notice;
- (c) an amount found in accordance with paragraphs 4 and 6 to 8 of that Part which is to be contained in a notice;
- (d) the standard spending assessments per head found in accordance with paragraph 2 above which are to be notified by the Secretary of State and contained in a notice pursuant to paragraph 11 of Part II; and
- (e) an aggregate amount mentioned in paragraphs 16 and 17 of that Part for an authority which is to be contained in a notice.

(2) Where the amount mentioned in paragraph 1 of Part II is required under Part I to be rounded to the nearest whole pound, it shall (after rounding under sub-paragraph (1)(a) above) be further rounded to that nearest pound.

(3) Where an amount which falls to be rounded to the nearest whole penny is an amount which is an exact multiple of a half penny, it shall be rounded down.

(4) Where an amount which falls to be rounded to the nearest whole pound is an amount which is an exact multiple of 50 pence, it shall be rounded down.

SCHEDULE 2

Regulation 2(3)

MATTERS TO BE CONTAINED IN RATE DEMAND NOTICE

1. A statement of the address and description of each hereditament to which the notice relates (“relevant hereditament”) as it appears in the local non-domestic rating list of the authority.

2. A statement of the rateable value shown in the list of each relevant hereditament.

3. A statement of the non-domestic rating multiplier applicable for the relevant year.

4. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that the conditions mentioned in section 45(1) of the Act(a) were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is one half of that which it would be if the ratepayer were in occupation of the hereditament.

5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that—

- (a) the chargeable amount would fall to be calculated under section 43(5) or 45(5) of the Act,
- (b) the chargeable amount would fall to be calculated under section 43(4) or (5) of the Act as modified by paragraph 9 of Schedule 7A to the Act(b),
- (c) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the Act as substituted by section 44A(7) or (9) of the Act(b), or
- (d) rules under section 47(1)(a) or 58(3)(a) of the Act would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the notice is reduced or increased as compared with the amount which would have been demanded if section 43(4), without modification, and (so far as is relevant) section 44(2) without substitution, or (as the case may be) section 45(4), applied to the calculation of the chargeable amount for those days.

(a) section 45(1) was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 23.

(b) Schedule 7A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 40, and section 44A by paragraph 22 of that Schedule; section 44 was amended by paragraph 21 of that Schedule.

6. Explanatory notes in the following terms—

“EXPLANATORY NOTES

Rateable Value

The rateable value of most non-domestic property is fixed by the Inland Revenue valuation officer. It normally represents the annual rent for which in his opinion the property could have been let on the open market calculated at 1st April 1988 values. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic use only.

If the ratepayer disagrees with the value he may at any time before 1st October 1990 propose to the valuation officer that it be changed. After that date a proposal by the ratepayer to change the value may only be made in certain circumstances. The valuation officer may alter the value if he believes that the circumstances of the property have changed. If in any case the ratepayer and the valuation officer do not agree, the matter will be referred as an appeal to the Valuation and Community Charge Tribunal. Further information about how to propose a change in a rateable value is available from valuation offices.

Rating List

The local rating list is a list of values of all property in respect of which rates are paid to the local authority. It is prepared and kept up to date by the valuation officer. Copies are held at valuation offices and the offices of the charging authority, where it may be inspected by the public.

National Non-Domestic Rating Multiplier

The national non-domestic rating multiplier is the rate in the pound by which, outside the City of London, the rateable value is multiplied to produce the annual rate bill for the property. The multiplier for 1990/91 was set by the Government so as to raise from private businesses and the nationalised industries broadly the same total amount in rates in real terms as in 1989/90. In subsequent years the multiplier may rise by the amount of the increase in the retail prices index or such lesser amount as the Government may determine.

Transitional Arrangements

Transitional arrangements will operate between 1990/91 and 1994/95 in order to phase in the effect of the new non-domestic rating system introduced on 1st April 1990. The arrangements may be extended beyond 1994/95. The following is a brief description of the arrangements as they apply outside the City of London.

Properties with higher rate bills

For 1990/91, with some exceptions, no rate bill will rise by more than 20% in real terms where the property has a rateable value of £10,000 or more on 1st April 1990 (£15,000 or more in Greater London), or by more than 15% in real terms where the rateable value on 1st April is below these thresholds. To determine whether the transitional arrangements apply, the new rate bill is compared with the rate bill in 1989/90 (calculated, for most properties, by multiplying the general rate poundage by the rateable value of the property on 15th February 1989) increased by 20% or 15% as the case may be and further increased by the annual rise in the retail prices index at September 1989 (7.6%). Where the new bill exceeds this transitional limit, the limit applies.

For subsequent years up to 1994/95, the transitional arrangements will continue to apply to a property if the full rate bill for that year exceeds the transitional bill for the previous year plus 20% or 15% as above and adjusted by the annual increase in the retail prices index at September in the previous year.

Transitional protection will cease if at any time the ratepayer changes (or, where there are joint owners or occupiers, where all of them have changed) and the full bill will then become payable.

Properties with lower rate bills

For 1990/91, again with some exceptions, no rate bill will fall by more than 10.5% in real

terms where the property has a rateable value of £10,000 or more on 1st April 1990 (£15,000 or more in Greater London), or by more than 15.5% in real terms where the rateable value on 1st April is below these thresholds. To determine whether the transitional arrangements apply, the new rate bill is compared with the 1989/90 bill (calculated as for properties with higher bills) first reduced by 10.5% or 15.5% as the case may be and then increased by the rate of inflation (7.6%). Where the full new rate bill is below this transitional limit, the limit applies.

For 1991/92 the transitional arrangements will continue to apply if the full rate bill for the year is lower than the transitional bill for the previous year minus a given percentage and adjusted for inflation. The percentage will be 13% for properties above the rateable value thresholds mentioned above and 18% for other properties, and inflation will be measured as for properties facing higher bills. For subsequent years the appropriate percentages have not yet been fixed.

Composite Properties

In order to establish whether the above transitional rules apply to composite properties, the valuation officer has assessed the non-domestic proportion of the 1989 rateable value. If the ratepayer disagrees with this apportionment he may appeal against it. Further information may be obtained from valuation officers.

Low rateable value properties

The transitional arrangements do not apply to properties with a rateable value on 1st April 1990 below £500, with the exception of hereditaments consisting of advertising rights.

Rate Reliefs etc.

In calculating whether the transitional arrangements apply all rate reliefs are left out of account and it is assumed that the property is subject to full rather than empty property rates.

Changes in rateable value

There are special rules to deal with changes in the rateable value of the property on or after 1st April 1990 or where existing properties merge or split. Further information about these and other aspects of the transitional arrangements may be obtained from the charging authority.

Unoccupied Property Rating

Non-domestic properties which are unoccupied may be liable to empty property rates. Rates are charged at 50% of the full rate bill or of the transitional bill where the transitional arrangements apply. Liability begins after the property has been empty for 3 months. Certain types of property, for instance factories and warehouses, are exempt from empty property rates. There are special rules for cases where part of a property is left temporarily unoccupied.

Charitable and Discretionary Relief

Charities are entitled to relief from rates on any non-domestic property which is wholly or mainly used for charitable purposes (or, if unoccupied, it appears that when next in use will be wholly or mainly used for these purposes). Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property.

Authorities also have discretion to remit all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit.

The Local Government Finance System

Non-domestic rates collected by charging authorities (the Corporation of London, London borough councils, district councils and the Council of the Isles of Scilly) are, subject to certain special arrangements for the City of London, paid into a central pool, together with rates on certain properties which are collected by the Secretary of State and Crown contributions in aid of rates, which is redistributed to charging authorities in proportion to their population of community chargepayers. Authorities pay their share of redistributed rate income into a collection fund. Standard spending grant (otherwise known as revenue support grant) is also credited by the Government to the fund to support the spending of local authorities for the area, as is income from community charges. The fund is used to defray the expenditure of the charging authority and of other local authorities in the area, known as precepting authorities.

The amount of standing spending grant is calculated on the basis that (subject to special arrangements in the early years sometimes called the "safety net") a standard level of service can broadly be provided everywhere in England for the same community charge. As regards the City of London there are special arrangements in relation to business rate income to enable this to happen. The Government also provides specific grants to local authorities to help with particular kinds of spending."

SCHEDULE 3

Regulation 2(4)

PART I

INFORMATION TO BE SUPPLIED WITH COMMUNITY CHARGE DEMAND NOTICES

1. The estimate of the charging authority and of each relevant precepting authority of its gross expenditure and of its net expenditure for the relevant year and the preceding year for each class of service administered by the authority, and if the authority concerned administers more than one such class of service, a statement of the aggregate of its gross expenditure and the aggregate of its net expenditure for all the classes administered by it.

2. The estimate of each relevant levying body of the aggregate of its gross expenditure and the aggregate of its net expenditure for the relevant year and the preceding year for the services administered by it.

3. The amount allowed by the charging authority, and by each relevant precepting authority and relevant levying body, for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95(2) and (3) of the Act for the relevant year or in calculating the amount of its precept or levy for the year (as the case may be).

4. The amount calculated by the charging authority for the relevant year under section 95(4) of the Act, and the amount of the precept or levy for the year of each relevant precepting authority and relevant levying body.

5. A breakdown of how the relevant charge was arrived at, made by reference to—

- (a) the amounts mentioned in paragraph 4 above;
- (b) the amounts the charging authority estimates will be raised for the relevant year by those liable to pay personal, standard and collective community charges of the authority;
- (c) the amount of revenue support grant payable to the charging authority with respect to the relevant year (or, if that amount falls to be adjusted under a report approved under section 84(5) of the Act, which would be so payable but for the report); and
- (d) such other amounts as are mentioned in paragraphs 4 and 6 to 9 of Part II of Schedule 1 (but without dividing any amount by the relevant population of the area of the charging authority).

6. The amount calculated by the charging authority for the year preceding the relevant year under section 95(4) of the Act, and the amount of the precept or levy for that preceding year of each relevant precepting authority and relevant levying body.

7. The extent to which, in the opinion of the charging authority, and of each relevant precepting authority and relevant levying body, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the authority is attributable to—

- (a) inflation,
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity or quality of services provided by the authority or body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

8. The amount allowed by the charging authority and by each relevant precepting authority

for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year or in calculating the amount of its precept (as the case may be).

9. The estimate of the charging authority and of each relevant precepting authority and relevant levying body of the amount of its reserves at the end of the relevant year and the preceding year.

10. The estimate of the charging authority and of each relevant precepting authority and relevant levying body of its capital expenditure to be incurred in the relevant year.

11. The estimate of the charging authority and of each relevant precepting authority and relevant levying body of the average number of staff employed or to be employed by it with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents), and a general explanation by the authority concerned of the reason for any difference between the two.

12. Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

13. Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement to community charge benefit may arise and as to how it may be claimed and the manner in which it is given, together with information (including an address and telephone number) as to the person to whom enquiries concerning its availability may be directed.

14. Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement may arise for the liability in respect of the charge to be found in accordance with rules prescribed under section 13A(2) of the Act, and as to how the entitlement may be claimed, together with information (including an address and telephone number) as to the person to whom enquiries concerning the matter may be directed.

PART II

INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICES

1. The information mentioned in paragraphs 1 to 11 of Part I above.

PART III

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
 - (a) the gross expenditure of an authority or body in respect of a service for a year is the sum of all items of the authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,
 - (b) the net expenditure of an authority or body in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service), and
 - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows—
 - (i) education;
 - (ii) social services;
 - (iii) highways;
 - (iv) police;
 - (v) fire;
 - (vi) planning and economic development;
 - (vii) recreation and tourism;
 - (viii) environmental health;
 - (ix) refuse collection and disposal;

- (x) housing;
- (xi) other services

2. The estimates for the relevant year to be supplied pursuant to paragraphs 1, 2, 9, 10 and 11 of Part I when the charging authority serves a notice are estimates to be made by the authority at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority or relevant levying body concerned at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the charging authority set the relevant charge.

3. Where the relevant year in relation to a notice is a financial year beginning in or after 1991, the estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the charging authority serves the notice are estimates made by the authority at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority or relevant levying body concerned at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the charging authority last set an amount under section 32, 34 or 35 of the Act for that preceding year.

4. Where the relevant year in relation to a notice is the financial year beginning in 1990-
- (a) the estimates for the preceding year to be supplied under paragraphs 1, 2 and 9 of Part I when the charging authority serves the notice are to be estimates especially made by the authorities or bodies concerned for the purpose; and
 - (b) the estimate for the preceding year to be supplied under paragraph 11 of that Part when the charging authority serves the notice is to be that made for the purposes of the authority last setting its general rate poundage for the financial year beginning in 1989 or (as the case may be) for the purposes of the authority or body concerned last issuing any precept or other demand for payment to a rating authority for the year.

5. The calculation and precept mentioned in paragraphs 3, 4 and 8 of Part I and the levy mentioned in paragraphs 3 and 4 of that Part in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority set the relevant charge.

6. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

7. Paragraphs 6 and 7 of Part I do not apply to a notice where the relevant year in relation to it is the financial year beginning in 1990.

8. In Part I-

"relevant levying body" means an appropriate levying body which-

- (a) has issued a levy to the charging authority for the relevant year all or part of which was taken into account when the authority set the relevant charge, or
- (b) has issued a levy to a county council for the relevant year, where all or part of such of the precept of the council as is attributable to the levy was taken into account when the charging authority set the relevant charge,

provided that in paragraphs 3, 9 and 11 of that Part it does not include the Broads Authority or the National Rivers Authority; and

"relevant precepting authority" means a precepting authority which has issued a precept to the charging authority for the relevant year all or part of which was taken into account when the charging authority set the relevant charge, provided that-

- (a) in paragraphs 3 and 7 to 11 of that Part it does not include a parish council, the chairman of a parish meeting or charter trustees; and
- (b) in paragraph 1 it does not include a parish council where the amount of that precept is not more than £100,000, or the chairman of a parish meeting or charter trustees.

9. The circumstances in which the relevant charge or an amount last set is to be treated as

set by reference to a levy for the purposes of paragraphs 2, 3, 5 and 6 above include the setting of the charge or amount by reference to an amount included in a precept, where the amount so included is attributable to a levy.

10. For the purposes of Part II above, references in this Part to the relevant charge are a reference to the amount last set under section 32, 34 or 35 of the Act for the area of the charging authority or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a year shall not be served before an amount has been set under section 32 of the Act for the year.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the form and contents of community charge demand notices, and for the contents of rate demand notices, which are issued by charging authorities in England (other than the Common Council of the City of London), and for the information to be supplied when such notices are served by them.

The forms of community charge demand notice, as prescribed under the Regulations, require a notice to set out how the amount payable under it is arrived at; to provide particulars as to how the call of the charging authority on its collection fund, and the precepts of the precepting authorities concerned, compare with the standard spending assessments calculated by the Secretary of State for the purposes of grant distribution under the Revenue Support Grant Distribution Report (England); and to contain relevant explanatory material (Schedule 1). The further information to accompany such notices will (amongst other matters) give a more detailed breakdown of the expenditure and financial affairs of the charging authority, of precepting authorities and of certain levying bodies (the Broads Authority, the National Rivers Authority and passenger transport authorities) (Schedule 3). For years after 1990/91 the further information will also include a general explanation as to the reasons for any difference between the amounts of the precepts, levies and the call of the charging authority on its collection fund for the year in question on the one hand, and those amounts for the preceding year on the other.

Under the Regulations a rate demand notice will contain particulars as to the hereditaments to which it relates (including their rateable values), a statement of the rating multiplier for the year, and particulars as to how the bill is affected by relevant rate reliefs, together with explanatory notes (Schedule 2). It will also be accompanied by certain of the further information (as mentioned above) which will accompany community charge demand notices (Schedule 3, Part II).

Where a community charge demand notice or rate demand notice is invalid because, due to a mistake, it is not in the requisite form or fails to contain the requisite matters, demands for payment under it will remain effective provided the payments were properly calculated (regulation 3). In such cases, the charging authority must take appropriate steps to rectify the error by reissuing the notice in the correct form to the chargeable person or (as the case may be) by giving the ratepayer a correct statement of the relevant matters.

In order to enable a charging authority to include the matters mentioned above in its demand notices, or to supply the further information mentioned above when it serves the notices, the Regulations require the Secretary of State and the precepting authorities and levying bodies concerned to supply the charging authority with appropriate information (regulations 4 to 6). In this connection, regulation 7 makes appropriate transitional provision for the first year (the year 1990/91).