
STATUTORY INSTRUMENTS

1991 No. 141

RATING AND VALUATION

The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment and Miscellaneous Provision) Regulations 1991

<i>Made</i>	- - - -	<i>31st January 1991</i>
<i>Laid before Parliament</i>		<i>1st February 1991</i>
<i>Coming into force</i>		
<i>for the purposes of regulation 3</i>		<i>15th February 1991</i>
<i>for all other purposes</i>		<i>1st April 1991</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred upon them by sections 143(1) and (2) and 146(6) of, and paragraphs 1, 2 and 4A of Schedule 9 to the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment and Miscellaneous Provision) Regulations 1991.

(2) These Regulations, other than regulation 3 and, insofar as it relates to that regulation, regulation 2, shall come into force on 1st April 1991.

(3) Regulation 3 and, insofar as it relates to that regulation, regulation 2, shall come into force on 15th February 1991.

Amendment of Regulations

2. The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(2) are amended in accordance with regulations 4 and 5 below.

(1) 1988 c. 41, paragraph 4A of Schedule 9 was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 45.
(2) S.I.1989/1058, amended by S.I. 1990/145.

Definitions

3.—(1) In regulation 3(1) for the definition of “the amount payable” there is substituted the following definition—

““the amount payable” for a chargeable financial year or part of a chargeable financial year in relation to a ratepayer, a charging authority and a hereditament means—

- (a) the amount the ratepayer is liable to pay to the authority as regards the hereditament in respect of the year or part under section 43 or 45 of the Act, whether calculated by reference to section 43(4) to (6) or 45(4) to (6) of the Act (as those provisions are amended or substituted in any case by or under Schedule 7A to the Act) or by reference to an amount or rules determined or prescribed under section 47(1)(a) or 58(3)(a) of the Act; or
- (b) where an amount falls to be credited by the charging authority against the ratepayer’s liability in respect of the year or part, the amount (if any) by which the amount referred to in sub-paragraph (a) above exceeds the amount falling to be credited;”(3)

(2) The substitution referred to in paragraph (1) does not apply in relation to any non-domestic rate in respect of the chargeable financial year beginning 1st April 1990.

Adjustment of instalments

4.—(1) For paragraph 7(2) of Part II of Schedule 1 there is substituted the following—

“(2) The charging authority shall on or as soon as practicable after the relevant day—

- (a) adjust the instalments (if any) payable on or after the adjustment day (“the remaining instalments”) so that they accord with the amounts mentioned in sub-paragraph (4); and
- (b) serve a notice on the ratepayer which is to state—
 - (i) the amount of the revised estimate mentioned in sub-paragraph (3); and
 - (ii) the amount of any remaining instalment.”.

(2) At the end of paragraph 7(6) of Part II of Schedule 1 there are inserted the words “, or has been paid (or credited) by way of interest under the Non-Domestic Rating (Payment of Interest) Regulations 1990”(4).

Security for unpaid rates

5.—(1) A charging authority and a person liable to pay to it an amount under section 43 or 45 of the Act may enter into an agreement that—

- (a) any interest of his in the hereditament as regards which the liability arises shall be charged to secure payment of the amount; and
- (b) in consideration of the charge, the authority will take no steps, for a period specified in the agreement, to recover any payment in respect of the amount.

(2) The period specified for the purposes of paragraph (1)(b) may not exceed three years.

(3) An agreement under this regulation—

- (a) may also extend to any further amount the person may become liable to pay to the authority under section 43 or 45 of the Act as regards the hereditament;
- (b) may provide for the payment of interest on sums outstanding;
- (c) may provide for interest payable to be secured by the charge.

(3) Schedule 7A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 40.

(4) S.I. 1990/1904.

(4) In this regulation “the Act” means the Local Government Finance Act 1988.

Signed by authority of the Secretary of State for the Environment

31st January 1991

Michael Portillo
Minister of State,
Department of the Environment

31st January 1991

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) and make further provision in connection with non-domestic rates.

The amendment specified in regulation 3 comes into force on 15th February 1991 but does not apply in relation to non-domestic rates for the financial year beginning 1st April 1990. It has the effect of requiring a charging authority, when estimating the amount to be demanded from a ratepayer by way of non-domestic rates, calculating the amount of instalments payable under rate demand notices and adjusting instalments, to take account of any amount that it is required to credit against the ratepayer’s liability for the relevant period.

The amendments specified in regulation 4 which comes into force on 1st April 1991 make provision for the case where a charging authority revises during the course of the year its estimate of the amount that a person is liable to pay in respect of non-domestic rates for that year and the person has been discharging his liability by instalments in accordance with Schedule 1 to the 1989 Regulations.

There are two changes, First, a charging authority is now required to notify the ratepayer of both the revised amount for the year and the revised amount of each instalment which remains to be paid. Secondly, in calculating instalments payable after the making of revised estimate, the authority is additionally required to disregard any amount which, by virtue of the Non-Domestic Rating (Payment of Interest) Regulations 1990 it has paid to the ratepayer or credited against his liability.

Provisions is made in regulation 5, which comes into force on 1st April 1991, for agreements between a ratepayer and a charging authority for amounts to be secured on the property in respect of which non-domestic rates are payable.