
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 2 and 3 of these Regulations amend the Community Charges (Administration and Enforcement) Regulations 1989 and the Community Charges (Co-owners) Regulations 1990.

The amendments, which take account of section 1(5) of the Community Charges (General Reduction) Act 1991, —

- (i) remove the need for a demand notice where the amount of the charge is £0 (regulation 2(a));
- (ii) require notices requiring payment in respect of a community charge for the financial year beginning in 1991 to be expressed to take account of the provisions of the Act (regulation 2(b));
- (iii) remove inconsistencies between provisions of the amended Regulations and section 1(5) of the Act with respect to service of notices on managers and co-owners (regulations 2(c) and 3);
- (iv) require a notice to be served adjusting instalments payable under a demand notice where the amount to which the chargepayer is liable is revised by reference to the Personal Community Charge (Reductions) (England) Regulations 1991 (S.I. 1991/230) (regulation 2(d) and (g)); and
- (v) modify the provisions of the 1989 Regulations which relate to payment by instalments (regulation 2 (e) and (f)).