

SCHEDULE 2

Regulation 3(2)

INFORMATION TO BE SUPPLIED WITH SUBSTITUTION NOTICES

1. Subject to paragraphs 2 and 3 below, the information to be supplied pursuant to regulation 3(2) is the information mentioned in paragraphs 1, 3, 4, 5, 9, 10, 11, 13, 14 and 15 of Part I of Schedule 3 to the 1991 Regulations, construed in accordance with Part III of that Schedule.

2. Information need not be supplied pursuant to regulation 3(2) if –

- (a) it relates to a year other than that beginning on 1st April 1991;
- (b) it relates to an authority other than an appropriate authority.

3. For the purposes of paragraph 1 above, references in Schedule 3 to the 1991 Regulations (and in the definition of “the relevant charge” in regulation 1(2) thereof in its application to Schedule 3) to the community charge demand notice (in whatever manner expressed) shall be treated as references to the substitution notice.

4. An authority is an appropriate authority for the purposes of paragraph 2(b) above if it is an authority which has issued a precept or made a calculation under section 107(1) of the Act as a result of which the duty to set the substitute amount arose.