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STATUTORY INSTRUMENTS

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**1997 No. 394**

**COUNCIL TAX, ENGLAND AND WALES  
RATING AND VALUATION**

**The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>18th February 1997</i>
<i>Laid before Parliament</i>		<i>25th February 1997</i>
<i>Coming into force</i>	- -	<i>18th March 1997</i>

The Secretary of State, in exercise of the powers conferred on him by section 143(1) and (2) of and paragraphs 1 and 2(2)(ga) and (h) of Schedule 9 to the Local Government Finance Act 1988<sup>(1)</sup> and section 113(1) of and paragraph 2(4)(e) and (j) of Schedule 2 to the Local Government Finance Act 1992<sup>(2)</sup>, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 1997 and shall come into force on 18th March 1997.

**Amendment of Demand Notices regulations**

2. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993<sup>(3)</sup> are amended as provided below.

**Statement of amount of council tax in respect of earlier years**

3. In paragraph 13(a) (statement of amount of council tax) of Schedule 1, after the words ‘and a financial year’ there is added ‘or years’.

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(1) 1988 c. 41. See section 146(6) for the definition of ‘prescribed’. Relevant amendments to Schedule 9 are made by paragraph 44 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) and paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).  
(2) 1992 c. 14.  
(3) S.I. 1993/191; relevant amendments are made by S.I. 1995/121.

#### **Council Tax (Transitional Reduction) Scheme**

4. In paragraph 16 (matters to be included in explanatory notes) of Schedule 1, in subparagraph (b), the words from ‘or the Council Tax’ to the end of paragraph (iii) are omitted.

#### **Non-domestic rating: calculation of chargeable amounts**

5. In paragraph 5 (applicable days for different chargeable amounts) of Schedule 2, subparagraph (b) is omitted.

#### **Non-domestic rating: information about relief for small hereditaments**

6.—(1) Subject to paragraph (2) below, on the explanatory notes in paragraph 6 of Part I of, and paragraph 3 of Part II of, Schedule 2, after the paragraph headed ‘Transitional Arrangements’ the following paragraph is inserted—

##### **“Relief for small non-domestic properties**

Where the transitional arrangements do not apply, non-domestic properties outside Greater London whose rateable value shown in the local rating list is less than £10,000, and those within Greater London whose rateable value shown in the local rating list is less than £15,000, will, subject to any changes in the circumstances of the property, have their rate bills for 1997/8 frozen at the same level as for 1996/7. In 1998/9 and 1999/2000 their rate bills will, also subject to any such changes, be lower by approximately 2 per cent than they would have been if calculated by reference to the National Non-Domestic Rating Multiplier for each year.”

(2) Nothing in these Regulations requires the paragraph inserted by paragraph (1) above to be included in any notice served in respect of any amount payable in respect of any day before 1st April 1997.

Signed by authority of the Secretary of State

18th February 1997

*Paul Beresford*  
Parliamentary Under Secretary of State,  
Department of the Environment

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993.

Regulation 3 amends the requirements for the contents of council tax demand notices in consequence of regulation 3 of the Council Tax (Administration and Enforcement etc.) (Amendment) Regulations 1997 (S.I. [1997/393](#)), which enables such notices to be given in respect of years earlier than the current year.

Regulations 4 and 5 remove redundant matter from the explanatory notes accompanying demand notices for council tax and non-domestic rates, in relation to the spent Council Tax Transitional Reduction Scheme and to information required to be included concerning the calculation of chargeable amounts, respectively Regulation 6 amends the requirements for the explanatory notes in consequence of the relief for small non-domestic properties provided by virtue of the Non-Domestic Rating (Chargeable Amounts for Small Hereditaments) Regulations 1996 (S.I. [1996/3214](#)).