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STATUTORY INSTRUMENTS

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**1998 No. 47**

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

**The Council Tax and Non-Domestic Rating (Demand Notices)  
(England) (Amendment) (Rural Rate Relief) Regulations 1998**

<i>Made</i>	- - - -	<i>13th January 1998</i>
<i>Laid before Parliament</i>		<i>19th January 1998</i>
<i>Coming into force</i>	- -	<i>9th February 1998</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(1), 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) (Rural Rate Relief) Regulations 1998 and shall come into force on 9th February 1998.

**Special provision in rural areas**

2.—(1) The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993(2) are amended as follows.

(2) In regulation 1(2), after the definition of “the relevant year”, there is inserted—

““rural settlement authority” means a billing authority which has, in respect of the relevant year, identified one or more rural settlements for that year in a list compiled under section 42A(2) of the 1988 Act;”.

(3) For paragraph (3)(b) of regulation 3 there is substituted—

“(b) served by any other billing authority, other than a rural settlement authority, shall contain the matters mentioned in Part 1 of that Schedule; and

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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) S.I.1993/191; relevant amendments are made by S.I. 1995/121 and S.I. 1997/394.

- (c) served by a rural settlement authority, shall contain the matters mentioned in Part 1 of that Schedule as amended by Part 1A.”
- (4) After Part 1 of Schedule 2 there is inserted the following—

## “PART 1A

### **Amendment of Part 1 in relation to rural settlement authorities**

In relation to rural settlement authorities, Part 1 shall have effect as if—

- (a) in paragraph 5(a), for “section 43(5) or 45(5)” there were substituted “section 43(5) or (6A) or section 45(5)”; and
- (b) at the end of the Explanatory Notes set out in paragraph 6, there were added the following—

#### **Rural rate relief**

The occupier of a general store or post office in a settlement appearing in a billing authority’s rural settlement list is entitled to rate relief if it is the only such store or post office in that settlement and its rateable value is £5,000 or less. Relief is given at 50 per cent of the full rates bill, or of the transitional bill where transitional arrangements apply. Billing authorities have discretion to remit all or part of the remaining 50 per cent.

Authorities also have discretion to remit all or part of the rate bills on other property in a settlement on the rural settlement list if the rateable value is £10,000 or less and the authority is satisfied that the property is used for a purpose which benefits the local community.”

#### **Saving**

3. Nothing in these Regulations requires any matter to be included in any notice served in respect of any amount payable in respect of any day before 1st April 1998.

Signed by Authority of the Secretary of State.

*Hilary Armstrong*  
Minister of State,  
Department of the Environment, Transport and  
the Regions

13th January 1998

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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 in consequence of the introduction of rural rate relief for village shops, post offices and other businesses.

Regulation 2 makes provision for certain additional matters to be included in rate demand notices served by billing authorities in areas where rural rate relief is available. Regulation 3 ensures that the changes do not apply in respect of rates payable for periods before 1st April 1998.