
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to a number of Regulations concerning council tax and non-domestic rating. They come into force on 31st January 2007, and apply in relation to billing authorities in England and financial years beginning on or after 1st April 2007. The amendments in regulation 5(2), which concern attachment of earnings orders, do not apply to orders made before 1st April 2007 (regulation 1).

Regulation 2 makes amendments to the Tables in Schedules 3 and 4 to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989. The Tables concern charges connected with distress and costs connected with committal. Those charges and costs are increased in line with inflation over the period since the Regulations were last updated.

Regulation 3 makes a minor amendment to the Billing Authorities (Anticipation of Precepts) Regulations 1992.

Regulation 4 makes an amendment to paragraph 1 of the Schedule to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992. Regulation 2 of those Regulations prescribes conditions which must be met by care workers in order to be disregarded for the purposes of council tax discounts under section 11 of the Local Government Finance Act 1992. One of the conditions is that the care worker is in receipt under his engagement or employment of not more than £36 a week. This amount is increased to £44 in line with inflation over the period since the Regulations were last updated.

Regulation 5 makes amendments to the Tables in Schedules 4 to 6 to the Council Tax (Administration and Enforcement) Regulations 1992. The Tables concern deductions to be made under attachments of earnings orders, charges connected with distress and costs connected with committal. The charges and costs are increased in line with inflation and increases in court fees over the period since the Regulations were last updated. In relation to the deductions, the Tables in Schedule 4 specify amounts which must be deducted from a person's net earnings by reference to specified levels of that person's net earnings. Those levels have been increased in line with changes in the average earnings index over the period since the Regulations were last updated.

Regulation 6 amends the Council Tax (Alteration of Lists and Appeals) Regulations 1993 so that particular types of alteration take effect on the day they are entered in the list. These are - (a) alterations to reflect a material increase in the value of a dwelling, and (b) alterations to correct an inaccuracy which shows as one dwelling property which should have been treated as two or more dwellings by virtue of the Council Tax (Chargeable Dwellings) Order 1992.

Regulation 7 makes amendments to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003. These include the following—

- (a) New information must be included in council tax demand notices where a combined fire and rescue authority has been created and the demand notice concerns the financial year when the combined authority first exercises its functions (regulation 7(2) and (3)(a)).
- (b) Revised explanatory information concerning small business rate relief (following amendments to the application process for that relief) and rate relief for businesses in rural areas (so that the explanatory information is clearer on the criteria for entitlement to that relief) must be included in non-domestic rates demand notices where relevant. Information on the former agricultural premises rate relief is omitted following the coming to an end of that relief (regulation 7(4)).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (c) Information about a parish council's budget requirement must be included in a council tax demand notice if the budget requirement is £140,000 or more and the dwelling to which the notice relates is within the parish council's area (regulation 7(5)).

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of businesses, charities or voluntary bodies; neither does it have significant financial impact on any public bodies.