

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) and the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (“the 2003 Regulations”) in relation to the requirements for non-domestic rating demand notices served by, or on behalf of, English billing authorities.

The amendments made to the 1989 Regulations alter the requirements for demand notices relating to more than one financial year. Previously, billing authorities were able to serve a single demand notice in relation to amounts payable for more than one financial year in certain circumstances. The amendments made by these Regulations require billing authorities to serve a different demand notice for different financial years in all cases.

The amendments made to the 2003 Regulations alter the requirements for the matters that must be included in demand notices. Previously, billing authorities were required to issue explanatory notes with demand notices. The amendments made by these Regulations require billing authorities instead to publish explanatory notes (the wording of which is specified in the 2003 Regulations) on their website and include a statement in demand notices informing ratepayers of the website address where explanatory notes may be viewed and that hard copy explanatory notes are available from the billing authority on request. These Regulations also make amendments to the wording of the explanatory notes.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen and the impact on the public sector is minimal.