

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, following changes to the level of Small Business Rate Relief between 1 October 2010 and 30 September 2011, for certain ratepayers who meet the relevant conditions.

Regulation 2 and the Schedule amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 to allow for different arrangements for the financial years of 2010 to 2011 and 2011 to 2012, so that the increased level of relief is apportioned to the correct parts of the financial years.