
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which are made under Part III of the Local Government Finance Act 1988, make provision for the collection and enforcement of non-domestic rates under the Act and related matters.

Regulation 2, in Part I, applies section 233 of the Local Government Act 1972 to the service of notices by the Common Council of the City of London or its officers under the Regulations, and also permits the service of notices at relevant places of business generally.

Part II (regulations 3 to 9) is principally concerned with the billing of persons liable to pay non-domestic rates. It requires, amongst other matters, charging authorities to serve demand notices each year on ratepayers (regulations 4 to 7) identifying the payments to be made, and provides for certain of such payments to be made by instalments during the year (Schedule 1). Where a person fails to pay an instalment in accordance with Schedule 1, in certain cases the unpaid balance of the charging authority's estimate of the amount payable for the year concerned will become payable immediately (regulation 8). Regulation 9 provides for the final adjustment of amounts payable under notices given under the Regulations.

Part III (regulations 10 to 23) makes provision for the enforcement of sums due under Part II. Amounts payable to a charging authority may be recovered under a liability order made by a magistrates' court (regulations 11 to 13), following the making of which the charging authority may levy distress (regulation 14 and Schedule 3), apply for the commitment of the debtor to prison if there are insufficient goods on which to make a levy (regulations 16 and 17), or prove the debt in insolvency (regulation 18). As an alternative to recovery under a liability order, a charging authority may bring proceedings in a court of competent jurisdiction (regulation 20). Amounts which are repayable to a ratepayer are also recoverable in a court of competent jurisdiction (regulation 22). Regulation 23 precludes matters which may be raised by way of appeal to a valuation and community charge tribunal being raised in proceedings for recovery under Part III, provides for the proof of contents of rating lists, and provides for the case where the amounts required under a notice given under Part II are adjusted after a liability order has been made.

Part IV (regulation 24) provides for the enforcement of outstanding rate liabilities in the administration of a ratepayer's estate on the death of the ratepayer.