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 STATUTORY INSTRUMENTS
 

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1990 No. 2656

**COMMUNITY CHARGES, ENGLAND AND WALES  
 RATING AND VALUATION  
 LOCAL GOVERNMENT, ENGLAND AND WALES**
**The Community Charges and Non-Domestic Rating  
 (Demand Notices) (England) (Amendment) (No.2)  
 Regulations 1990**

<i>Made - - - -</i>	<i>20th December 1990</i>
<i>Laid before Parliament</i>	<i>11th January 1991</i>
<i>Coming into force</i>	<i>1st February 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 143(1) and 146(6) of, and paragraphs 1, 2(2)(1), (1a), (1d) and (m) of Schedule 2 and paragraphs 1 and 2(2)(ga) and (h) of Schedule 9 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (England) (Amendment) (No.2) Regulations 1990 and shall come into force on 1st February 1991.

(2) In these Regulations “the principal Regulations” means the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990(b).

**Amendment of the principal Regulations**

2. For regulation 2 of the principal Regulations there shall be substituted the following regulation—

**“Form and content of demand notices, etc.**

2.—(1) Subject to paragraph (2), a community charge demand notice shall—

- (a) where it relates to a personal community charge and the amount demanded under it is not calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form A in Part I of Schedule 1;
- (b) where it relates to a personal community charge and the amount demanded under it is calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form B in that Part;
- (c) where it relates to a standard community charge, be in the form specified as (and accordingly contain the matters specified in) form C in that Part;

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(a) 1988 c.41; relevant amendments were made by the Local Government and Housing Act 1989 (c.42).  
 (b) S.I. 1990/156, amended by S.I. 1990/366 and 942.

(d) where it relates to a collective community charge, be in the form specified as (and accordingly contain the matters specified in) form D in that Part.

(2) Where a community charge demand notice is served on a person—

(a) after the end of the relevant year; and

(b) at the same time as a community charge demand notice relating to another chargeable financial year not then ended is served on him,

paragraph (1) shall apply subject to the modifications referred to in paragraph (3).

(3) The modifications are—

(a) that references to the forms specified as forms A, B, and D shall be taken to be references to such part of those forms as remains after the omission of—

(i) the symbol “†” in both places where it occurs;

(ii) the words “But see explanatory note on Government Standard Spending Grant.”;

(iii) the words from “EXPLANATORY NOTES” to “London, SW1P 3EB.”; and

(iv) in the footnotes, the lines beginning with the symbols “\*\*\*\*” and “\*\*\*\*\*”; and

(b) that the reference to the form specified as form C shall be taken to be a reference to such part of that form as remains after the omission of—

(i) the symbol, words and lines mentioned in sub-paragraph (a)(i), (ii) and (iv); and

(ii) the explanatory notes other than those beginning “[NAME OF AUTHORITY]” and “\*\*\*\*\* STANDARD COMMUNITY CHARGE CLASSES”.

(4) Part II of Schedule 1 (calculation and identification of certain matters to be contained in community charge demand notice) and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of Part I of that Schedule.

(5) A rate demand notice shall contain the matters mentioned in Schedule 2.

(6) Subject to paragraph (7), an English charging authority must supply the information mentioned in Part I of Schedule 3 when it serves a community charge demand notice, and must supply the information mentioned in Part II of that Schedule when it serves a rate demand notice; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.

(7) Nothing in paragraph (6) shall require an English charging authority to supply the information mentioned—

(a) in Part I of Schedule 3 when it serves a community charge demand notice on a person after the end of the relevant year; or

(b) in Part II of Schedule 3 when it serves a rate demand notice on a person after the end of the relevant year.”.

3.—(1) In paragraphs (1)(a) and (2) of regulation 3 of the principal Regulations (a) there shall be inserted after the words “these Regulations” the words “(including that regulation as applied with the modifications mentioned in regulation 2(2))”.

(2) In paragraph (3) of regulation 3 of the principal Regulations for the words “regulation 2(3)” there shall be substituted the words “regulation 2(5)”.

20th December 1990

*Michael Heseltine*  
One of Her Majesty's Principal  
Secretaries of State

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations substitute a new regulation for regulation 2 of the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990 ("the principal Regulations") and amend regulation 3 of those Regulations.

The new regulation 2 makes provision additional to that in the principal Regulations for cases where a charging authority serves on a chargepayer a community charge demand notice after the end of the year to which the notice relates or serves on a ratepayer a rate demand notice after the end of the year to which the notice relates.

In the case of a community charge demand notice, the authority is now required to use for the notice for the year that has ended a modified version of the form that is prescribed in other cases and is no longer required to send with that notice the information that would otherwise have to be sent. In the case of a rate demand notice, the authority is no longer required to send with the notice the information that would otherwise have to be sent.

Regulation 3 of the principal Regulations (which includes provision to the effect that, in certain circumstances, a community charge demand notice which is not in the prescribed form is to be treated as valid) is amended in consequence of the new regulation 2.