### STATUTORY INSTRUMENTS

# 1990 No. 2657

# COMMUNITY CHARGES, ENGLAND AND WALES RATING AND VALUATION LOCAL GOVERNMENT, ENGLAND AND WALES

The Community Charges and Non-Domestic Rating (Demand Notices) (City of London) (Amendment) Regulations 1990

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

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(1), 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) (City of London) (Amendment) 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) (City of London) Regulations 1990(2).

## Amendment of the principal Regulations

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

<sup>(1) 1988</sup> c. 41. Relevant amendments were made by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 11, 44, 52 and 54 and by S. I. 1989/438, regulation 60.

<sup>(2)</sup> S. I. 1990/369.

### "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, contain the matters specified 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, contain the matters specified in Part II of that Schedule;
  - (c) where it relates to a standard community charge, contain the matters specified in Part III of that Schedule;
  - (d) where it relates to a collective community charge, contain the matters specified in Part IV of that Schedule.
- (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 the reference in paragraph (1)(a) to the matters specified in Part I of Schedule 1 shall be taken to be a reference only to the matters specified in paragraphs 1 to 7 of that Part;
  - (b) that the reference in paragraph (1)(b) to the matters specified in Part IIof that Schedule shall not be taken to include a reference to the matter mentioned in paragraph 8 of Part I;
  - (c) that the reference in paragraph (1)(c) to the matters specified in Part III of that Schedule shall be taken to be a reference to the matters specified in paragraphs 1 to 7 of that Part, but with the substitution—
    - (i) in paragraph 2(1) and (2) for the words "paragraph 7(b)" of the words "paragraph 7"; and
    - (ii) for paragraph 7 of the following—
      - "7. One of the following notes—

"STANDARD COMMUNITY CHARGE CLASSES: the classes of property specified by the Common Council of the City of London for the purposes of their standard community charges, and the multipliers applicable to them are as follows: [ ]", or

"STANDARD COMMUNITY CHARGE CLASSES: The class[es] of property specified by the Common Council of the City of London for the purposes of their standard community charges which [is the one] [are the ones] by reference to which the amount payable under the bill is calculated and the multiplier[s] applicable to [it] [them] [is] [are] as follows: [ ]"; where

(a) if the first of those notes is adopted, there is inserted immediately after the note as indicated a description of all the classes specified by the Common Council under section 40(3) of the Act and the standard community charge multipliers applicable to them, or

- (b) if the second of those notes is adopted, there is inserted immediately after the note as indicated a description of the class so specified which is the one, or the classes so specified which are the ones (as the case may be), by reference to which the amount payable under the notice is calculated, together with the standard community charge multiplier or multipliers applicable to it or them.";
- (d) that the reference in paragraph (1)(d) to the matters specified in Part IV of that Schedule shall be taken to be a reference only to the matters specified in paragraphs 1 to 4 of that Part.
- (4) Part V (interpretation, etc.) of Schedule 1 shall have effect for the purposes of Parts I to IV of that Schedule.
  - (5) A rate demand notice shall contain the matters specified in Schedule 2.
- (6) Subject to paragraph (7), the Common Council must supply the information specified in Part I of Schedule 3 when it serves a community charge demand notice, and must supply the information specified 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 the Common Council to supply the information specified—
  - (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 that Schedule when it serves a rate demand notice on a person after the end of the relevant year.".
- **3.**—(1) At the end of paragraph (1)(a) of regulation 3 of the principal Regulations there shall be inserted the words "(including that regulation as applied with the modifications mentioned in regulation 2(3))".
- (2) In paragraph (2)(a) of regulation 3 of the principal Regulations for the words "regulation 2(3)" there shall be substituted the words "regulation 2(5)".

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

20th December 1990

### 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) (City of London) 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 the Common Council of the City of London serves on a chargepayer a community charge demand notice after theend of the year to which the notice relates or serves on a ratepayer a rate demand notice after theend of the year to which the notice relates. In those cases, the Common Council is no longer required to send with the notice for the year that has ended the information that would otherwise have be be sent. Additionally, except in the case of a demand notice relating to the standard community charge, a community charge demand notice for a year that has ended need not contain the explanatory notes that would otherwise be required. Where the demand notice relates to the standard community charge it must contain an explanatory note about standard community charge classes.

Regulation 3 of the principal Regulations (which includes provision that, in certain circumstances, a demand notice which does not contain specified matters is to be treated as valid) is amended in consequence of the new regulation 2.