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STATUTORY INSTRUMENTS

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**1990 No. 369**

**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) Regulations 1990**

<i>Made</i>	- - - -	<i>28th February 1990</i>
<i>Laid before Parliament</i>		<i>2nd March 1990</i>
<i>Coming into force</i>	- -	<i>7th March 1990</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 50, 73(2) and (2A), 74A, 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(1a), (1c), (1e) and (m), 3 and 21(a) of Schedule 2, paragraph 6 of Schedule 3, and paragraphs 1 and 2(2)(ga), (gc), (ge) and (h) of Schedule 9 to, the Local Government Finance Act 1988<sup>(1)</sup>, 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) Regulations 1990 and shall come into force on 7th March 1990.

**(2)** In these Regulations —

“the Act” means the Local Government Finance Act 1988;

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989<sup>(2)</sup> which is given by the Common Council (including such a notice given pursuant to the Community Charges (Co-owners) Regulations 1990<sup>(3)</sup>);

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(1) 1988 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.  
(2) S.I. 1989/438; relevant amendments were made by S.I. 1989/2274  
(3) S.I. 1990/146

“rate demand notice” means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989<sup>(4)</sup> which is given by the Common Council (including such a notice given pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990<sup>(5)</sup> (joint owners and occupiers));

“the relevant charge” in relation to a notice means the amount set by the Common Council under section 32, 34 or 35 of the Act<sup>(6)</sup> which is applicable to the notice, or which would be so applicable but for any provision of the Personal Community Charge (Relief) (England) Regulations 1990<sup>(7)</sup>;

“the relevant year” in relation to a notice means the chargeable financial year to which the demand for payment made by it relates;

“the special grant report” means the report made on 20th December 1989 by the Secretary of State for Education and Science and on 21st December 1989 by the Secretary of State for the Environment under section 146 of the Local Government and Housing Act 1989<sup>(8)</sup>; and

“specific grants” means grants or subsidies which fall to be credited to revenue account and which are paid out of monies provided by Parliament, other than grants or subsidies which fall to be paid into a collection fund under section 90(1) of the Act.

### **Content of demand notices, etc.**

2.—(1) 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) Part V (interpretation, etc.) of Schedule 1 shall have effect for the purposes of Parts I to IV of that Schedule.

(3) A rate demand notice shall contain the matters specified in Schedule 2.

(4) 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.

### **Invalid notices**

3.—(1) Where —

- (a) a notice is invalid because it does not comply with regulation 2(1),

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(4) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145

(5) S.I. 1990/145

(6) Sections 32, 34 and 35 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 14, 16 and 17.

(7) S.I. 1990/2

(8) 1989 c. 42

(b) the failure so to comply was due to a mistake, and  
(c) the amounts required to be paid under the notice were demanded in accordance with Part III of the Community Charges (Administration and Enforcement) Regulations 1989 (as may be applied in any case by the Community Charges (Co-owners) Regulations 1990),  
the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(2) Where —

(a) a notice is invalid because it does not comply with regulation 2(3),  
(b) the failure so to comply was due to a mistake, and  
(c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as may be applied in any case by Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990),  
the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(3) Where a requirement to pay an amount under an invalid notice has effect by virtue of paragraph (1) or (2), the Common Council shall as soon as practicable after the mistake is discovered issue to the chargeable person or ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

#### **Supply of information by precepting authorities**

4.—(1) In order that the Common Council may fulfil the duty under regulation 2 to have matters contained in a community charge demand notice issued by it in relation to a chargeable financial year, and to supply information with such a notice or a rate demand notice, subject to paragraphs (3) to (7) every precepting authority shall, when it issues a precept to the Common Council for the year (whether original or substitute), supply the Council with the information specified in paragraph (2).

(2) The information is information, as regards the precepting authority and the precept concerned, as to —

- (a) the estimates mentioned in paragraphs 1, 9, 10 and 11 of Part I of Schedule 3;
- (b) the matters mentioned in paragraphs 3 and 7 of that Part;
- (c) the sum of the amounts of specific grants mentioned in paragraph 2(c) of Part I of Schedule 1 (after division by the relevant population so mentioned);
- (d) the sum of the amounts of fees, charges, other income and reserves mentioned in paragraph 3(c) of that Part (after division by the relevant population so mentioned).

(3) Information need not be supplied by a precepting authority, as regards the issue of a precept for the chargeable financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(4) Information need not be supplied by a precepting authority, as regards the issue of a precept for a financial year beginning in or after 1991, with respect to the estimates mentioned in paragraphs 1, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a precept issued for the preceding financial year.

(5) Information need not be supplied when a substitute precept is issued if it is not one which would require the Common Council to set a substitute amount under section 35 of the Act; but if in such a case the Council subsequently notifies the precepting authority that it has set or proposes to set an amount for its personal community charge by reference to the substitute precept, the precepting authority shall (subject to paragraphs (3), (4), (6) and (7)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(6) Information need not be supplied by a precepting authority as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of the issue of an earlier precept for the first-mentioned financial year.

(7) Information need not be supplied by a precepting authority if, by virtue of the proviso to the definition of “relevant precepting authority” in paragraph 9 of Part III of Schedule 3, it would not fail to be supplied by the Common Council when it serves a demand notice.

### **Supply of information by the National Rivers Authority**

5.—(1) In order that the Common Council may fulfil the duty, under regulation 2 to supply information with a community charge or rate demand notice issued by it in relation to a chargeable financial year, subject to paragraphs (5) to (7) the National Rivers Authority (“the Authority”) shall, when it first issues a levy to the Common Council for the year, supply the Council with the information specified in paragraph (4).

(2) In order that the Common Council may fulfil the duty mentioned in paragraph (1), subject to paragraphs (5) to (7) the Authority shall, after it has issued a substitute levy for a year, supply the Common Council with the information specified in paragraph (4) if the Council notifies the body that it has set or proposes to set an amount for its personal community charge by reference to the substitute levy.

(3) Information shall be supplied under paragraph (2) as soon as practicable after the notification is given.

(4) The information is information, as regards the levy concerned, as to —

- (a) the estimates mentioned in paragraph 2 and 10 of Part I of Schedule 3; and
- (b) the matter mentioned in paragraph 7 of that Part.

(5) Information need not be supplied by the Authority, as regards the issue of a levy for the financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(6) Information need not be supplied by the Authority, as regards the issue of a levy for a financial year beginning in or after 1991, with respect to the estimate mentioned in paragraph 2 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

(7) Information need not be supplied by the Authority as regards the issue of a substitute levy for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of the issue of an earlier levy for the first-mentioned financial year.

### **Transitional provision**

6.—(1) Subject to paragraph (2), where a precept or levy has been issued to the Common Council before the day on which these Regulations come into force (“the relevant day”), the information which would have been supplied to the Council under regulation 4 or 5 if the regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Information need not be supplied under paragraph (1) on or after the relevant day if it was supplied voluntarily before that day.

28th February 1990

*Chris Patten*  
Secretary of State for the Environment

## SCHEDULE 1

Regulation 2(1) and (2)

## CONTENTS OF COMMUNITY CHARGE DEMAND NOTICES

## PART I

## PERSONAL COMMUNITY CHARGE

**1.** The amount of the relevant charge, and a description or tabulation of how it may be arrived at by reference to the following —

- (a) under the description of the spending plans per head of the Common Council, an amount for the Council equal to the aggregate for it of —
  - (i) the amount of every item which, pursuant to section 33(3)(b) of the Act, represents its special expenses for the relevant year relating to a part of its area relevant to the notice concerned, and which is to be provided for under the relevant charge or by such other means as are mentioned in section 32(3) of the Act, divided by the relevant population of the part for the time in question; and
  - (ii) such portion of the amount last calculated by the Common Council for the relevant year under section 95(4) of the Act<sup>(9)</sup> as is not to be provided for as special expenses for that year pursuant to section 33(3)(b) of the Act, divided by the relevant population of its area;
- (b) under the description of the spending plans per head of the precepting authority concerned, an amount for each appropriate precepting authority equal to —
  - (i) if its precept relates only to a part of the area of the Council, the amount of the precept divided by the relevant population of that part; or
  - (ii) if its precept relates to all of the area of the Council, the amount of the precept divided by the relevant population of that area;
- (c) under the description of Government standard spending grant per head, the amount found by dividing the amount of revenue support grant payable to the Common Council for the relevant year (or, if that amount falls to be adjusted under a report approved under section 84(5) of the Act, the amount which would be payable but for the report) by the relevant population of its area;
- (d) under the description of national business rates per head, the amount found by dividing the amount notified to the Common Council under paragraph 9(8) of Schedule 8 to the Act in respect of the relevant year by the relevant population of its area;
- (e) under the description of local business rates per head, the amount found by taking the amount (if any) by which the estimate of the Common Council of the total which would be payable to it for the relevant year under sections 43 and 45 of the Act<sup>(10)</sup> if it acted diligently exceeds the amount notified for the year as regards the Common Council under paragraph 5(2) or (where applicable) 5(3) of Schedule 8 to the Act, and dividing it by the relevant population of its area;
- (f) under the description of the contribution to or from the safety net per head, the amount found by dividing the amount of any adjustment to the amount of revenue support grant payable to the Common Council with respect to the relevant year pursuant to any report approved under section 84(5) of the Act<sup>(11)</sup> by the relevant population of its area;

<sup>(9)</sup> Section 95 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 63.

<sup>(10)</sup> Section 45 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 23.

<sup>(11)</sup> Section 84(5) was amended by paragraph 59(3) of that Schedule.

- (g) under the description of Inner London education grant per head, the amount found by dividing the amount of Inner London education grant which may be paid to the Common Council for the relevant year in accordance with the special grant report by the relevant population of its area;
  - (h) the amount of any adjustment necessary so that the amount of the relevant charge may be derived from the amounts mentioned in paragraphs (a) to (g) above.
2. A statement to the effect that the spending plans per head mentioned in paragraph 1(a) and (b) are shown after deduction of other Government grants estimated at the following amount per head, namely an amount equal to the aggregate of —
- (a) the amount of any specific grants which the Common Council received or expects to receive in respect of the relevant year, which it took into account in last making its calculation under section 95(3) of the Act for that year, and which it proposes to apply to defray special expenses for a part of its area relevant to the notice concerned, divided by the relevant population of that part;
  - (b) the amount of any specific grants which the Common Council received or expects to receive in respect of the relevant year, which it took into account in last making its calculation under section 95(3) of the Act for that year, and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area;
  - (c) the amount of any specific grants which each relevant precepting authority received or expects to receive in respect of the relevant year and which it took into account in calculating the amount of its precept, divided by the relevant population of its area.
3. A statement to the effect that the spending plans per head mentioned in paragraph 1(a) and (b) are shown after deduction of fees, charges and other income estimates at the following amount per head, namely an amount equal to the aggregate of —
- (a) the amount of any fees, charges or other income (but not specific grants) which the Common Council received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last making its calculation under section 95(3) of the Act for the year, and which it proposes to apply to defray special expenses for a part of its area relevant to the notice concerned, divided by the relevant population of that part;
  - (b) the amount of any fees, charges or other income (but not specific grants) which the Common Council received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in last making its calculation under section 95(3) of the Act for the year, and which it does not propose to apply to defray its special expenses, divided by the relevant population of its area;
  - (c) the amount of any other fees, charges or other income (but not specific grants) which each relevant precepting authority received or expects to receive in respect of the relevant year, or of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in calculating the amount of its precept, divided by the relevant population of its area.
4. The amount which is demanded under the notice in respect of the community charge concerned, or (if any amounts fall to be shown in the notice under paragraph 5, 6 or 7) which would be demanded in respect of it but for the reductions or increase represented by the amounts so shown, and the period to which the demand relates.
5. The amount by which the amount demanded under the notice is less than it would otherwise be by virtue of that amount being calculated by reference to regulations under section 13A of the

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Act(12) (disregarding any reduction or assumed reduction arising or which would have arisen in consequence of any such provision as is mentioned in paragraph 6).

6. The amount of any reduction in the amount demanded under the notice which is attributable to a reduction, or assumed or expected reduction, in the amount a person is liable to pay in respect of the community charge concerned as it has effect for the relevant year in consequence of any provision included in regulations under section 31A(1) of the Social Security Act 1986(13).

7. The amount of any addition to the amount demanded under the notice which is attributable to excess community charge benefit which is being recovered in the manner described in section 31D(3) (b) of that Act.

8. Subject to the provisions at the end of the explanatory notes, explanatory notes in the following terms —

#### **“EXPLANATORY NOTES**

THE COMMUNITY CHARGE replaces domestic rates, ie rates on houses, flats and other living accommodation. There are three types of charge:

- the personal community charge which most adults have to pay
- the standard community charge which people with more than one home may have to pay
- the collective community charge paid by landlords of buildings with mostly short-term residents who are difficult to register in the normal way.

The Common Council of the City of London is the authority (known as the charging authority) which has the job of collecting community charges on behalf of itself and the other authorities in your area.

YOUR AUTHORITIES' PLANS: The spending plans for each of the local authorities in your area are shown separately on your bill so that you can see how they affect the level of your community charge. More detailed information can be found in the information accompanying this bill.

GOVERNMENT STANDARD SPENDING GRANT: The amount of Standard Spending Grant (otherwise known as Revenue Support Grant) for each area is calculated on the basis that (subject to the effect of the safety net)\* a standard level of service can broadly be provided everywhere in England for the same community charge. But as regards the City of London there are special arrangements in relation to business rate income to enable this to happen.

BUSINESS RATES: These are rates charged on properties other than domestic property. Business rate payments go into a central pool managed by the Department of the Environment. Each charging authority gets from that pool a sum proportional to the number of community chargepayers in its area. Because of its special circumstances—notably its very small resident population and its high daytime population—the Common Council of the City of London has the status of a special authority which can retain part of the proceeds of the business rate in order to finance part of its expenditure.

OTHER GOVERNMENT GRANTS : The Government also provides specific grants to local authorities to help with particular kinds of spending, for example on housing, police services, grants to students, in-service teacher training and social services training. The bill mentions the amounts of the specific grants estimated to be received by the local authorities in your area. Your authorities' plans are shown less the amounts of these Government grants; and of fees, charges and other income which they estimate they will receive (on which see next note).

FEES, CHARGES AND OTHER INCOME: Your authorities raise income by imposing fees or charges for the use of their services and receive other income such as interest on investments.

(12) Section 13A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 5.

(13) 1986 c. 50; sections 31A and 31D were inserted by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 6.



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**\*\*THE SAFETY NET:** In the first year only of the new system (1990-91) an area safety net will protect areas in which the community charge (on the Government's assumption about spending) would otherwise be more than £25 higher than the average rate bill per adult in 1989-90 (plus an allowance for inflation). This protection is paid for by chargepayers in areas which would otherwise have charges lower than the average rate bill per adult. For that year your area is contributing to the safety net and is helping to provide the protection for other areas.

**\*\*Protection** will be phased out over the following three years (1991-92 to 1993-94). Areas which contributed to the safety net in the first year (such as the City of London) will not make any contribution after 1990-91. Protection from 1991-92 will be paid for by the Government. This means that, for many years, the full community charge will be in place in 1991-92. By 1994-95 the full community charge will be in place in all areas, except those receiving special Government grant because they have taken over the education service from ILEA.

**\*\*\*The City of London** receives extra grant temporarily from the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority.

**ADJUSTMENTS:** The main adjustments are to take into account your charging authority's estimate of

- any shortfall arising from the authority being unable to collect all the community charges due from the people on the community charges register;
- income from standard community charges;
- changes in income due to movement of people on and off the community charges register.

**TRANSITIONAL RELIEF:** Personal community chargepayers in some properties may be entitled to relief in the first three years following the changeover from rates to the community charge. Relief is calculated by reference to the difference between an assumed rate bill for 1989-90 and the community charge which your authority would set if authorities in the area were spending in 1990-91 in line with assumptions made by the Government. Extra help is available for elderly and disabled persons if they and their partners (if any) did not formerly pay rates or rent. For further details about transitional relief ask your charging authority: the address and telephone number are included with this bill.

**REBATES:** People on low incomes are entitled to community charge benefit of up to 80% to help pay the personal community charge. People on income support receive an amount in their income support to help them pay the remaining 20%. Further details on rebates and on how to apply can be got from the charging authority at the address and telephone numbers included with this bill. If you think that you may qualify, but have not yet applied, it is important that you should do so immediately. These rebates are paid for largely by the Government.

**\*\*\*\*Penalty:** If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.

**\*\*\*\*DISCOUNTS:** Your charging authority may be giving discounts for prompt, lump sum payments, or if you choose particular payment methods to keep down the authority's collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.

**STUDENTS** pay 1/5 of the personal community charge for the period during which they are undertaking a full-time course of education. Students are not eligible for community charge benefit in respect of such a period but may be eligible for transitional relief. Students who are entitled to transitional relief will receive 1/5 of the relief they would have received if they had been paying the full community charge.

**RATE-INCLUSIVE RENTS:** A booklet called "You and the Community Charge-Rents" has been issued by the Department of the Environment. It explains the position of tenants whose rates

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were not paid separately but were included in their rent. The booklet can be obtained from the Department of the Environment, Room N6/20, 2 Marsham Street, London, SW1P 3EB.

\*The words in parenthesis may be omitted for relevant years beginning in or after 1991.

\*\*These notes may be omitted for relevant years beginning in or after 1991.

\*\*\*This note is to be omitted if inapplicable.

\*\*\*\*These notes may be omitted if inapplicable.”

## PART II

### PERSONAL COMMUNITY CHARGE: STUDENTS

1. The matters mentioned in paragraphs 1 to 8 of Part I, but with the substitution for paragraph 4 of that Part of the following paragraphs —

“4.—(1) The amount which is demanded under the notice in respect of the community charge concerned as regards the days when section 13(6) of the Act applies or when it is assumed that the provision applies or will apply, or (if any amounts fall to be shown in the notice under paragraph 5, 6 or 7) which would be demanded as regards those days but for the reduction or increase represented by the amounts so shown.

(2) The period or periods comprised of those days.

4A.—(1) The amount which is demanded under the notice in respect of the community charge concerned as regards the days (if any) when section 13(5) of the Act applies or when it is assumed that that provision applies or will apply, or (if any amounts fall to be so shown in the notice under paragraph 5, 6 or 7) which would be demanded as regards those days but for the reduction or increase represented by the amounts so shown.

(2) The period or periods comprised of those days.”

## PART III

### STANDARD COMMUNITY CHARGE

1. The matters mentioned in paragraphs 1 to 3 of Part I.

2.—(1) Where the first note headed “standard community charge classes” mentioned in paragraph 7(b) below is adopted —

- (a) an identification of the particular class or classes specified under section 40(3) of the Act(14) by reference to which the amount demanded under the notice is calculated, and
- (b) a description of the period relevant to the notice during which the property fell or during which it is assumed that it falls or will fall within that class or each of those classes.

(2) Where the second note headed “standard community charge classes” mentioned in paragraph 7(b) below is adopted, a description, by reference to the class or classes mentioned in the note, of the period relevant to the notice during which the property fell or during which it is assumed that it falls or will fall within that class or each of those classes.

3. The daily rate of standard community charge applicable to the class or classes identified or referred to pursuant to paragraph 2(1)(a) or 2(2) (as the case may be).

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(14) Section 40 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 18.

4. The amount demanded under the notice in respect of the charge concerned.
5. The amount of any penalty being recovered under the notice.
6. Where co-owners are jointly subject to the charge concerned, a statement of the effect of regulation 3(1)(b) of the Community Charges (Co-owners) Regulations 1990.
7. The explanatory notes mentioned in paragraph 8 of Part I, but with —
  - (a) the omission of the notes headed “transitional relief”, “rebates” and “students”;
  - (b) the addition before the note headed “rate-inclusive rents” of 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: [            ]”; and
  - (c) either —
    - (i) if the first of the notes referred to in paragraph (b) is adopted, the insertion immediately after the note as indicated of 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
    - (ii) if the second of the notes referred to in paragraph (b) is adopted, the insertion immediately after the note as indicated of 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.

## PART IV

### COLLECTIVE COMMUNITY CHARGE

1. The matters mentioned in paragraphs 1 to 3 of Part I.
2. The daily amount to be paid by way of collective community charge contribution.
3. A description of the effect of paragraphs 2 and 3 of Schedule 2 to the Community Charges (Administration and Enforcement) Regulations 1989 as regards the requirement for returns and payments in the case in question.
4. Where co-owners are jointly subject to the charge concerned, a statement of the effect of regulation 3(1)(b) and (j) of the Community Charges (Co-owners) Regulations 1990.
- 5.—(1) The explanatory notes mentioned in paragraph 8 of Part I, but with —
  - (a) the omission of the notes headed “transitional relief”, “rebates”, “penalty”, “discounts” and “students”; and
  - (b) subject to sub-paragraph (2) below, the addition of the following notes before the note headed “rate-inclusive rents” —

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“COLLECTIVE COMMUNITY CHARGE CONTRIBUTIONS: The daily rate payable by your residents is calculated by dividing the personal community charge by the number of days in the financial year.

DISCOUNTS: Your charging authority may be giving discounts if you choose particular payment methods to keep down the authority’s collection costs. Look at the payment details enclosed with your bill to see if there is a scheme you can use.”.

(2) The note headed “discounts” to be inserted under sub-paragraph (1)(b) may be omitted in any case where such discounts as are there mentioned are not applicable.

## PART V

### INTERPRETATION, ETC

1. References in paragraph 1(b) of Part I to a precept of an appropriate precepting authority are references to the precept by reference to which the Common Council set the relevant charge; save that —

- (a) if the Council set that charge by reference to an amount included under section 37(3), (4) or (8) of the Act in respect of the appropriate precepting authority, the references are references to the amount included under those provisions, or
- (b) if, at the time the Council sets that charge, an appropriate precepting authority has not issued a precept for the relevant year and no such amount as is mentioned in paragraph (a) was included, the amount mentioned in that paragraph 1(b) for the appropriate precepting authority is to be treated as 0.

2. References in paragraph 2(c) and 3(c) of Part I —

- (a) to a relevant precepting authority are references to a precepting authority which has issued a precept to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge; and
- (b) to its precept are references to that precept.

3. In Part I and this Part “appropriate precepting authority” means a precepting authority which has power to issue a precept to the Common Council for the relevant year relating to all of the area of the Council or to a part of that area relevant to the notice concerned (whether it has in fact done so or not).

4. For the purposes of Part I and this paragraph —

- (a) the relevant population of the area of the Common Council or any other charging authority is its relevant population notified under paragraph 4(4) or Schedule 12A to the Act(15) for the relevant year;
- (b) the relevant population of a part of the area of the Common Council or any other charging authority is its relevant population calculated by the Council or authority concerned for the relevant year under rules made under paragraph 6(2) of that Schedule or (as the case may be) which would be so calculated if the relevant population needed to be found for the purposes of section 69 of the Act(15) for that year; and
- (c) the relevant population of the area of a precepting authority is the aggregate for the relevant year of the relevant populations of such of the areas, or the parts of the areas (as the

(15) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 74, and section 69 was amended by paragraph 50 of that Schedule.

(15) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 74, and section 69 was amended by paragraph 50 of that Schedule.

case may be), of charging authorities as are comprises within the area of the precepting authority.

5. Where a precepting authority does not know the relevant population of its area for the purposes of paragraph 2(c) or 3(c) of Part I and regulation 4(2)(c) or (d), references in that paragraph 2(c) or 3(c) to the relevant population of its area are references to the estimate of the precepting authority of that population.

6. References in Part I and this Part to a matter last done are references to it last done before the issue of the notice concerned.

7. Any amount mentioned in paragraphs 1 to 3 of Part I which is to be contained in a notice may be rounded up or down (as the case may be) to the nearest penny.

## SCHEDULE 2

Regulation 2(3)

### MATTERS TO BE CONTAINED IN RATE DEMAND NOTICE

1. A statement of the address and description of each hereditament to which the notice relates (“relevant hereditament”) as it appears in the local non-domestic rating list of the Common Council.

2. A statement of the rateable value shown in the list of each relevant hereditament.

3. A statement of the non-domestic rating multiplier of the Common Council applicable for the relevant year.

4. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that the conditions mentioned in section 45(1) of the Act(16) were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is one half of that which is would be if the ratepayer were in occupation of the hereditament.

5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that —

- (a) the chargeable amount would fall to be calculated under section 43(5) or 45(5) of the Act,
- (b) the chargeable amount would fall to be calculated under section 43(4) or (5) of the Act as modified by paragraph 9 of Schedule 7A to the Act(17),
- (c) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the Act as substituted by section 44A(7) or (9) of the Act(17), or
- (d) rules under section 47(1)(a) or 58(3)(a) of the Act would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the notice is reduced or increased as compared with the amount which would have been demanded if section 43(4), without modification, and (so far as is relevant) section 44(2) without substitution, or (as the case may be) section 45(4), applied to the calculation of the chargeable amount for those days.

6. Explanatory notes in the following terms —

“EXPLANATORY NOTES

(16) section 45(1) was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 23.

(17) Schedule 7A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 40, and section 44A by paragraph 22 of that Schedule; section 44 was amended by paragraph 21 of that Schedule.

(17) Schedule 7A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 40, and section 44A by paragraph 22 of that Schedule; section 44 was amended by paragraph 21 of that Schedule.

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### **Rateable Value**

The rateable value of most non-domestic property is fixed by the Inland Revenue valuation officer. It normally represents the annual rent for which in his opinion the property could have been let on the open market calculated at 1st April 1988 values. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic use only.

If the ratepayer disagrees with the value he may at any time before 1st October 1990 propose to the valuation officer that it be changed. After that date a proposal by the ratepayer to change the value may only be made in certain circumstances. The valuation officer may alter the value if he believes that the circumstances of the property have changed. If in any case the ratepayer and the valuation officer do not agree, the matter will be referred as an appeal to the Valuation and Community Charge Tribunal. Further information about how to propose a change in a rateable value is available from valuation offices.

### **Rating List**

The local rating list is a list of values of all property in respect of which rates are paid to the local authority. It is prepared and kept up to date by the valuation officer. Copies are held at valuation offices and the offices of the charging authority, where it may be inspected by the public.

### **Non-Domestic Rating Multiplier**

The national non-domestic rating multiplier is the rate in the pound by which, outside the City of London, the rateable value is multiplied to produce the annual rate bill for the property. The multiplier for 1990/91 was set by the Government so as to raise from private businesses and the nationalised industries broadly the same total amount in rates in real terms as in 1989/90. In subsequent years the multiplier may rise by the amount of the increase in the retail prices index or such lesser amount as the Government may determine.

Then national multiplier for [relevant year] is [            ].

Because of its special circumstances—notably its very small resident population and its high daytime population—the Common Council of the City of London has the status of a special authority which can set out its own rate, part of the proceeds of which it may retain in order to finance part of its expenditure. Broadly, the amount of rates the Common Council is required to pay into the central pool (in the way described below) was calculated for 1990/91 so as to enable it to set a rating multiplier at the same level as the national non-domestic rating multiplier for that year while financing its budgeted expenditure for the year.

### **Transitional Arrangements**

Transitional arrangements will operate between 1990/91 and 1994/95 in order to phase in the effect of the new non-domestic rating system introduced on 1st April 1990. The arrangements may be extended beyond 1994/95. The following is a brief description of the arrangements as they apply in the City of London (but transition could operate differently if the City multiplier and the national multiplier diverge substantially).

Properties with higher rate bills

For 1990/91, to determine whether the transitional arrangements apply, the new rate bill is compared with the rate bill in 1989/90 (calculated, for most properties, by multiplying the rate poundage for the year by the rateable value of the property on 15th February 1989) subject to the following adjustments:

- (a) the 1989/90 bill is first increased by 20% where the property has a rateable value on 1st April of £15,000 or more or by 15% where the value is below this threshold;

- (b) it is further increased by the annual rise in the retail prices index at September 1989 (7.6%);
- (c) the resultant figure is then adjusted up or down as the case may be by the difference, if any, between the City of London and the national rate poundages multiplied by the rateable value of the property on 1st April 1990.

Where the new rate bill exceeds this transitional limit the limit applies.

For subsequent years up to 1994/95, the transitional arrangements will continue to apply to a property if the full rate bill for that year exceeds the transitional bill for the previous year (excluding the adjustment mentioned at c above), plus 20% or 15% as above, adjusted by the annual increase in the retail prices index at September in the previous year and further adjusted by any difference between City of London and the national rate poundages in the year concerned.

Transitional protection will cease if at any time the ratepayer changes (or, where there are joint owners or occupiers, where all of them have changed) and the full bill will then become payable.

#### Properties with lower rate bills

For 1990/91, to determine whether the transitional arrangements apply, the new rate bill is compared with the rate bill in 1989/90 (calculated as for properties with higher bills) subject to the following adjustments:

- (a) the 1989/90 bill is first reduced by 10.5% where the property has a rateable value on 1st April of £15,000 or more or by 15.5% where the value is below this threshold;
- (b) it is then increased by the annual rise in the retail prices index at September 1989 (7.6%);
- (c) the resultant figure is then adjusted up or down as the case may be by the difference, if any, between the City of London and the national rate poundages multiplied by the rateable value of the property on 1st April 1990.

Where the new rate bill is lower than this transitional limit, the limit applies.

For 1991/92 the transitional arrangements will continue to apply to a property if the rate bill for that year is lower than the transitional bill for the previous year (excluding the adjustment mentioned at c above), less a given percentage, adjusted for inflation, and further adjusted by any difference between the City of London and the national rate poundages in the year concerned. The percentage will be 13% for properties above the rateable value threshold mentioned above and 18% for other properties, and inflation will be measured as for properties facing higher bills. For subsequent years the appropriate percentages have not yet been fixed.

#### Composite Properties

In order to establish whether the above transitional rules apply to composite properties, the valuation officer has assessed the non-domestic proportion of the 1989 rateable value. If the ratepayer disagrees with this appointment he may appeal against it. Further information may be obtained from valuation offices.

#### Low rateable value properties

The transitional arrangements do not apply to properties with a rateable value on 1st April 1990 below £500, with the exception of hereditaments consisting of advertising rights.

#### Rate Reliefs etc

In calculating whether the transitional arrangements apply all rate reliefs are left out of account and it is assumed that the property is subject to full rather than empty property rates.

#### Changes in rateable value

There are special rules to deal with changes in the rateable value of the property on or after 1st April 1990 or where existing properties merge or split. Further information about these and other aspects of the transitional arrangements may be obtained from the charging authority.

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### **Unoccupied Property Rating**

Non-domestic properties which are unoccupied may be liable to empty property rates. Rates are charged at 50% of the full rate bill or of the transitional bill where the transitional arrangements apply. Liability begins after the property has been empty for 3 months. Certain types of property, for instance factories and warehouses, are exempt from empty property rates. There are special rules for cases where part of a property is left temporarily unoccupied.

### **Charitable and Discretionary Relief**

Charities are entitled to relief from rates on any non-domestic property which is wholly or mainly used for charitable purposes (or, if unoccupied, it appears that when next in use will be wholly or mainly used for these purposes). Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property.

Authorities also have discretion to remit all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit.

### **The Local Government Finance System**

Non-domestic rates collected by charging authorities (the Common Council of the City of London, London borough councils, district councils and the Council of the Isles of Scilly) are, subject to the special arrangements for the City of London described above, paid into a central pool, together with rates on certain properties which are collected by the Secretary of State and Crown contributions in aid of rates, which is redistributed to charging authorities in proportion to their population of community chargepayers. Authorities pay their share of redistributed rate income into a collection fund. Standard spending grant (otherwise known as revenue support grant) is also credited by the Government to the fund to support the spending of local authorities for the area, as is income from community charges. The fund is used to defray the expenditure of the charging authority and of other local authorities in the area, known as precepting authorities. The amount of standard spending grant is calculated on the basis that (subject to special arrangements in the early years sometimes called the "safety net") a standard level of service can broadly be provided everywhere in England for the same community charge. As regards the City of London the special arrangements in relation to business rate income described above enable this to happen. The Government also provides specific grants to local authorities to help with particular kinds of spending."

## **SCHEDULE 3**

Regulation 2(4)

### **PART I**

#### **INFORMATION TO BE SUPPLIED WITH COMMUNITY CHARGE DEMAND NOTICE**

1. The estimate of the Common Council and of each relevant precepting authority of its gross expenditure and of its net expenditure for the relevant year and the preceding year for each class of service administered by the Council or authority, and if the Council or authority administers more than one such class of service, a statement of the aggregate of its estimated gross expenditure and of the aggregate of its estimated net expenditure for those years for all the classes administered by it.



2. In a relevant case, the estimate of the National Rivers Authority of the aggregate of its gross expenditure and of the aggregate of its net expenditure for the relevant year and the preceding year for the services administered by it.

3. The amount allowed by the Common Council, and by each relevant precepting authority, for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95(2) and (3) of the Act for the relevant year or in calculating the amount of its precept for the year (as the case may be).

4. The amount calculated by the Common Council for the relevant year under section 95(4) of the Act, and the amount for the year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

5. A breakdown of how the relevant charge was arrived at, made by reference to —

- (a) the amounts mentioned in paragraph 4 above;
- (b) the amounts the Common Council estimates will be raised for the relevant year by those liable to pay its personal, standard and collective community charges; and
- (c) such other amounts as are mentioned in paragraph 1(c) to (h) of Part I of Schedule 1 (but without dividing any amount by the relevant population of the area of the Common Council).

6. The amount calculated by the Common Council for the year preceding the relevant year under section 94(4) of the Act, and the amount for that preceding year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

7. The extent to which, in the opinion of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the body is attributable to —

- (a) inflation.
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity or quality of services provided by the body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

8. The amount allowed by the Common Council for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year.

9. The estimate of the Common Council and of each relevant precepting authority of the amount of its reserves at the end of the relevant year and the preceding year.

10. The estimate of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority of its capital expenditure to be incurred in the relevant year.

11. The estimate of the Common Council and of each relevant precepting authority of the average number of staff employed or to be employed by it with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents), and a general explanation by the Council or authority concerned of the reason for any difference between the two.

12. Where the non-domestic rating multiplier of the Common Council last set by it for the relevant year under Part II of Schedule 7 to the Act is greater than the non-domestic rating multiplier determined for the year under Part I of that Schedule, the estimate of the Common Council of the difference between —

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- (a) the total which would be payable to it for the year under sections 43 and 45 of the Act if it acted diligently (calculated by reference to the multiplier so set); and
- (b) the total which would be payable to it for the year under those sections if it acted diligently and if the multiplier so set were to be the same as the multiplier determined under Part I of that Schedule.

**13.** Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

**14.** Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement to community charge benefit may arise and as to how it may be claimed and the manner in which it is given, together with information (including an address and telephone number) as to the person to whom enquiries concerning its availability may be directed.

**15.** Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement may arise for the liability in respect of the charge to be found in accordance with rules prescribed under section 13A(2) of the Act, and as to how the entitlement may be claimed, together with information (including an address and telephone number) as to the person to whom enquiries concerning the matter may be directed.

## PART II

### INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICE

1. The information mentioned in paragraphs 1 to 12 of Part I above.

## PART III

### INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I —
  - (a) the gross expenditure of the Common Council or other authority in respect of a service for a year is the sum of all items of the Council or authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,
  - (b) the net expenditure of the Common Council or other authority in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service), and
  - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows —
    - (i) education;
    - (ii) social services;
    - (iii) highways;
    - (iv) police;
    - (v) fire;
    - (vi) planning and economic development;

- (vii) recreation and tourism;
- (viii) environmental health;
- (ix) refuse collection and disposal;
- (x) housing;
- (xi) other services.

2. The estimates for the relevant year to be supplied pursuant to paragraphs 1, 2, 9, 10 and 11 of Part I when the Common Council serves a notice are estimates to be made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraphs 2 and 10 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council set the relevant charge.

3. Where the relevant year in relation to a notice is a financial year beginning in or after 1991, the estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the Common Council serves the notice are estimates made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraph 2 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council last set an amount under section 32, 34 or 35 of the Act for that preceding year.

4. Where the relevant year in relation to a notice is the financial year beginning in 1990 —

- (a) the estimates for the preceding year to be supplied under paragraphs 1, 2 and 9 of Part I when the Common Council serves the notice are to be estimates especially made for the purpose by the Council, the precepting authority concerned and (as regards paragraph 2 of that Part) the National Rivers Authority; and
- (b) the estimates for the preceding year to be supplied under paragraph 11 of that Part when the Common Council serves the notice are to be those made for the purposes of the Council or precepting authority concerned last setting any rate (or, as the case may be, last issuing any precept or other demand for payment to a rating authority) for the financial year beginning in 1989.

5. The calculation mentioned in paragraphs 3, 4 and 8 of Part I, the precept mentioned in paragraphs 3 and 4 of that Part and the levy mentioned in paragraph 4 of that Part in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council set the relevant charge.

6. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

7. Paragraphs 6 and 7 of Part I do not apply to a notice where the relevant year in relation to it is the financial year beginning in 1990.

8. The estimate for the relevant year to be supplied pursuant to paragraph 12 of Part I when the Council serves a notice is an estimate made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, the Council last setting an amount under section 32, 34 or 35 of the Act for the relevant year.

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**9.** In Part I “relevant precepting authority” means a precepting authority which has issued a precept to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge, provided that —

- (a) in paragraphs 3, 7 and 9 to 11 of that Part it does not include the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple; and
- (b) in paragraph 1 of that Part it does not include that sub-treasurer or under-treasurer where the amount of that precept is not more than £100,000.

**10.** A case is a relevant case as regards the National Rivers Authority and a notice for the purposes of this Schedule, if the Authority has issued a levy to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge.

**11.** For the purposes of Part II above, references in this Schedule to the relevant charge are a reference to the amount last set under section 32, 34 or 35 of the Act for the area of the Common Council or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a year shall not be served before an amount has been set by the Common Council under section 32 of the Act for the year.

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## EXPLANATORY NOTE

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

These Regulations provide for the contents of community charge demand notices and rate demand notices issued by the Common Council of the City of London, and for the information to be supplied when such notices are served.

The Regulations require a community charge demand notice to set out how the amount payable under it is arrived at, by reference to such matters as the call of the Council on its own collection fund, the precepts of precepting authorities, income from business rates, revenue support grant and Inner London education grant, the safety net, community charge transition under the Personal Community Charge (Relief) (England) Regulations 1990 and community charge benefit (Schedule 1). It will also contain relevant explanatory material. The further information to accompany such notices will (amongst other matters) give a more detailed breakdown of the expenditure and financial affairs of the charging authority, of precepting authorities and of the National Rivers Authority (which has power to issue levies to the Common Council) (Schedule 3). For years after 1990/91 the further information will also include a general explanation as to the reasons for any difference between the amounts of the precepts, levies of the National Rivers Authority and the call of the Council on its collection fund for the year in question on the one hand, and those amounts for the preceding year on the other.

Under the Regulations a rate demand notice will contain particulars as to the hereditaments to which it relates (including their rateable values), a statement of the rating multiplier for the year, and particulars as to how the bill is affected by relevant rate reliefs, together with explanatory notes (Schedule 2). It will also be accompanied by certain of the further information (as mentioned above) which will accompany community charge demand notices (Schedule 3, Part II).

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Where a community charge demand notice or rate demand notice is invalid because, due to a mistake, it fails to contain the requisite matters, demands for payment under it will remain effective provided the payments were properly calculated (regulation 3). In such cases, the Council must take appropriate steps to rectify the error by giving the chargeable person or ratepayer concerned a correct statement of the relevant matters.

In order to enable the Common Council to include the matters mentioned above in its demand notices, or to supply the further information mentioned above when it serves the notices, the Regulations require the precepting authorities concerned and the National Rivers Authority to supply the Council with appropriate information (regulations 4 and 5). In this connection, regulation 6 makes appropriate transitional provision for the first year (the year 1990/91).