
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are connected with orders made under Part IV of the Local Government Act 1972 (“boundary orders”). They extend only to England.

Paragraph (1) of regulation 4 applies where a boundary order transfers an area from the area of one charging authority to another with effect from the first day of any financial year commencing with that beginning 1st April 1991. In a case to which that paragraph applies, the provisions specified in column 1 of the Schedule to the Regulations have effect, as respects the period beginning on the day on which the Regulations come into force or, if later, the day after that on which the boundary order is made, and ending immediately before the day on which the transfer for which the boundary order provides takes effect, subject to the modifications specified in column 2.

The general effect of the modifications is to enable a charging authority to serve before the first day of the financial year concerned a community charge demand notice on a person who is shown in the authority’s community charges register as becoming subject to a community charge of the authority on that day, and to enable a charging authority to serve before the first day of the financial year concerned a rate demand notice on a person who, on the coming into force of the boundary order, will become liable to pay non-domestic rates to the authority.

Regulation 4(2) applies where a boundary order creates a new parish on the first day of any financial year commencing with that beginning 1st April 1991. It makes provision for the modification of certain references in the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1991.