

**2000 No. 534**

**COUNCIL TAX, ENGLAND  
RATING AND VALUATION, ENGLAND**

**The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) (No. 2) Regulations 2000**

<i>Made</i>	- - -	<i>2nd March 2000</i>
<i>Laid before Parliament</i>		<i>9th March 2000</i>
<i>Coming into force</i>		<i>1st April 2000</i>

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred upon him by section 143(1) and (2) of and paragraphs 1 and 2(2)(ga) and (h) of Schedule 9 to the Local Government Finance Act 1988(a) hereby makes the following Regulations—

**Citation and commencement**

**1.** These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) (No. 2) Regulations 2000 and shall come into force on 1st April 2000.

**Amendment of Demand Notices regulations**

**2.**—(1) Schedule 2 to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993(b) is amended, in relation to demand notices served by an English billing authority with respect to financial years beginning on or after 1st April 2000, as follows.

(2) In the Explanatory Notes set out in paragraph 6 of Part I of that Schedule—

- (a) in the first sentence of the paragraph headed “Non-Domestic Rates”, after the words “the City of London” in the first place where they occur there is inserted “, the Isle of Wight Council”;
- (b) in the first paragraph following the heading “Rateable Value”—
  - (i) for “1995” there is substituted “2000”;
  - (ii) for “1993” there is substituted “1998”;
  - (iii) at the end there is added “or on the Valuation Office Agency website at [www.voa.gov.uk](http://www.voa.gov.uk).”;
- (c) in the second paragraph following the heading “Rateable Value”, the last sentence is omitted;
- (d) after that paragraph the following paragraphs are inserted—

“The effect of successful proposals or appeals against new rateable values for 1st April 2000 will be backdated to 1st April 2000 only if they are made by 30th September 2000. Appeals made in the next six months will be backdated to no earlier than 1st October 2000. Appeals made in a subsequent financial year will be backdated to no earlier than the start of that year.

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(a) 1988 c. 41. See section 146(6) for the definition of “prescribed”. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1. Relevant amendments to Schedule 9 were made by paragraph 44 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) and paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(b) S.I. 1993/191; relevant amending instruments are S.I. 1995/121, 1997/394, 1998/47.

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the valuation office shown above. Further information about the new appeals arrangements may be obtained from *name of billing authority* or on the DETR website at [www.local-regions.detr.gov.uk/rev2000/leaflet/](http://www.local-regions.detr.gov.uk/rev2000/leaflet/).”;

- (e) in the paragraph headed “Transitional Arrangements”–
    - (i) for “1995” there is substituted “2000”;
    - (ii) for “2000” there is substituted “2005”;
    - (iii) at the end there is added “or on the DETR website at [www.local-regions.detr.gov.uk/rev2000/leaflet/](http://www.local-regions.detr.gov.uk/rev2000/leaflet/).”;
  - (f) the heading “Relief for small non-domestic properties” and the paragraph which follows it are omitted.
- (3) In the note headed “Rural rate relief” set out in paragraph (b) of Part IA of that Schedule–
- (a) for “£5,000” there is substituted “£6,000”;
  - (b) for “£10,000” there is substituted “£12,000”.
- (4) In the Explanatory Notes set out in paragraph 3 of Part II of that Schedule–
- (a) in the first sentence of the paragraph headed “Non-Domestic Rates”, after the words “the City of London” in the first place where they occur there is inserted “, the Isle of Wight Council”;
  - (b) in the first paragraph following the heading “Rateable Value”–
    - (i) for “1995” there is substituted “2000”;
    - (ii) for “1993” there is substituted “1998”;
    - (iii) at the end there is added “or on the Valuation Office Agency website at [www.voa.gov.uk/](http://www.voa.gov.uk/).”;
  - (c) in the second paragraph following the heading “Rateable Value”, the last sentence is omitted;
  - (d) after that paragraph the following paragraphs are inserted–

“The effect of successful proposals or appeals against new rateable values for 1st April 2000 will be backdated to 1st April 2000 only if they are made by 30th September 2000. Appeals made in the next six months will be backdated to no earlier than 1st October 2000. Appeals made in a subsequent financial year will be backdated to no earlier than the start of that year.

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the valuation office shown above. Further information about the new appeals arrangements may be obtained from the Common Council or on the DETR website at [www.local-regions.detr.gov.uk/rev2000/leaflet/](http://www.local-regions.detr.gov.uk/rev2000/leaflet/).”;
  - (e) in the paragraph headed “Transitional Arrangements”–
    - (i) for “1995” there is substituted “2000”;
    - (ii) for “2000” there is substituted “2005”;
    - (iii) at the end there is added “or on the DETR website at [www.local-regions.detr.gov.uk/rev2000/leaflet/](http://www.local-regions.detr.gov.uk/rev2000/leaflet/).”;
  - (f) the heading “Relief for small non-domestic properties” and the paragraph which follows it are omitted.

Signed by the authority of the Secretary of State  
for the Environment, Transport and the Regions

*Hilary Armstrong*  
Minister of State,

2nd March 2000

Department of the Environment, Transport and the Regions

## **EXPLANATORY NOTE**

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

These Regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993. They make amendments to the Explanatory Notes which billing authorities in England are required to include in rate demand notices for financial years beginning with the year beginning on 1st April 2000 which take account of the revaluation in 2000 of hereditaments subject to non-domestic rating.

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