

---

STATUTORY INSTRUMENTS

---

**2006 No. 237**

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

**The Non-Domestic Rating and Council Tax  
(Electronic Communications) (England) Order 2006**

<i>Made</i>	- - - -	<i>1st February 2006</i>
<i>Laid before Parliament</i>		<i>8th February 2006</i>
<i>Coming into force</i>	- -	<i>1st March 2006</i>

The First Secretary of State makes the following Order in exercise of the powers conferred by section 8 of the Electronic Communications Act 2000(1).

The First Secretary of State considers that the authorisation of the use of electronic communications by this Order for any purpose is such that the extent (if any) to which records of things done for that purpose will be available will be no less satisfactory in cases where use is made of electronic communications or electronic storage than in other cases.

**Citation, commencement and application**

1. This Order, which applies to England only(2), may be cited as the Non-Domestic Rating and Council Tax (Electronic Communications) (England) Order 2006 and shall come into force on 1st March 2006.

**Amendment of the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989**

2. The Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989(3) are amended in accordance with articles 3 and 4.

- 
- (1) [2000 \(c. 7\)](#). The definition of “electronic communication” in section 15(1) of that Act was amended by paragraph 158 of Schedule 17 to the Communications Act [2003 \(c. 21\)](#).
- (2) The powers under which the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 (S.I. [1989/2260](#)), the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (S.I. [1989/1058](#)) and the Council Tax (Administration and Enforcement) Regulations 1992 (S.I. [1992/613](#)) are made 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 and the Local Government Finance Act 1992 in Schedule 1.
- (3) S.I. [1989/2260](#); relevant amendments are made by S.I. [1991/142](#), [1992/1513](#) and [1993/1494](#).

3. In regulation 2(1) insert—

(a) after the definition of “the 1993 Act”—

““address” in relation to electronic communications includes any number or address used for the purposes of such communications;”;

(b) after the definition of “the amount payable”—

““business day” means any day except a Saturday or Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales;”(4); and

(c) after the definition of “demand notice”—

““electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

(a) by means of an electronic communications network within the meaning of section 32(1) of the Communications Act 2003;

(b) by other means but while in an electronic form;”(5).

4. For regulation 3 substitute—

**“Service of notices**

**3.—**(1) Any notice required or authorised by these Regulations to be served on a person by the Secretary of State may be served—

(a) in the case of a body corporate, by addressing the notice or information to the secretary of the body and—

(i) delivering it to him,

(ii) leaving it at or by sending it by post to him at the registered or principal office of the body, or

(iii) sending it to him by electronic communication to such address as may be notified by him for that purpose; and

(b) in any other case, by—

(i) delivering the notice or information to the person,

(ii) leaving it at or sending it by post to him at his last place of abode or an address given by him at which service will be accepted, or

(iii) sending it to him by electronic communication to such an address as may be notified by him for that purpose.

(2) For the purpose of any legal proceedings, a notice given by the means described in paragraph (1)(a)(iii) or (b)(iii) shall, unless the contrary is proved, be treated as served on the second business day after it was sent.

(3) A person who has notified an address for the purpose of paragraph (1)(a)(iii) or (b)(iii) shall, by notice in writing to the Secretary of State, advise the Secretary of State of any change in that address; and the change shall take effect on the third business day after the date on which the notice is received by the Secretary of State.

(4) A person who has notified an address for the purpose of paragraph (1)(a)(iii) or (b)(iii) may, by notice in writing to the Secretary of State, withdraw that notification; and the

---

(4) 1971 (c. 80).

(5) 2003 (c. 21).

withdrawal shall take effect on the third business day after the date on which the notice is received by the Secretary of State.

(5) Where a company registered outside the United Kingdom has an office in the United Kingdom, that office shall be treated for the purpose of paragraph (1)(a)(ii) as its principal office; and where it has more than one office in the United Kingdom its principal office in the United Kingdom shall be treated as its principal office for that purpose.”

#### **Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989**

5. The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989<sup>(6)</sup> are amended in regulation 1(2), by the substitution, for the definition of “electronic communication”, of—

““electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

- (a) by means of an electronic communications network within the meaning of section 32(1) of the Communications Act 2003;
- (b) by other means but while in an electronic form;”.

#### **Amendment of the Council Tax (Administration and Enforcement) Regulations 1992**

6. The Council Tax (Administration and Enforcement) Regulations 1992<sup>(7)</sup> are amended in regulation 1(2), by the substitution, for the definition of “electronic communication”, of—

““electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

- (a) by means of an electronic communications network within the meaning of section 32(1) of the Communications Act 2003;
- (b) by other means but while in an electronic form;”.

Signed by authority of the First Secretary of State

1st February 2006

*Phil Woolas*  
Minister of State  
Office of the Deputy Prime Minister

---

<sup>(6)</sup> S.I. 1989/1058; relevant amendments are made by S.I. 2003/2604 and 2003/3052.

<sup>(7)</sup> S.I. 1992/613; relevant amendments are made by S.I. 1992/3008 and 2003/2604.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## EXPLANATORY NOTE

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

Articles 2 to 4 of this Order amend the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 (“the Central Lists Regulations”) in relation to England. They provide for the service by the Secretary of State of certain notices by means of electronic communication where the recipient has agreed to accept electronic service.

Article 3 inserts new definitions into regulation 2 of the Central Lists Regulations and article 4 replaces existing regulation 3. New regulation 3(1) allows the notices which are required to be served by the Secretary of State (in particular demand notices under regulation 4 and further demand notices under regulation 8) to be served electronically. If a ratepayer does not specify an address for electronic service, he will continue to receive notices in paper form. Paragraphs (3) and (4) of new regulation 3 provide that the recipient of electronic notices must notify the Secretary of State in writing of any change in his electronic address and that he may withdraw his agreement to accepting electronic service.

Articles 5 and 6 amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 and the Council Tax (Administration and Enforcement) Regulations 1992 to reflect the definition of “electronic communication” in section 15 of the Electronic Communications Act 2000.