
STATUTORY INSTRUMENTS

2006 No. 492

RATING AND VALUATION, ENGLAND

The Council Tax and Non-Domestic Rating (Demand Notices) (Amendment) (England) Regulations 2006

<i>Made</i>	- - - -	<i>27th February 2006</i>
<i>Laid before Parliament</i>		<i>6th March 2006</i>
<i>Coming into force</i>	- -	<i>31st March 2006</i>

The First Secretary of State, in exercise of the powers conferred by sections 143(1) and (2) of, and paragraphs 1 and 2(2)(ga) of Schedule 9 to, the Local Government Finance Act 1988(1), makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (Amendment) (England) Regulations 2006 and shall come into force on 31st March 2006.

Amendment of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003

2. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(2) are amended as follows.

Part 1 of Schedule 2 (Matters to be contained in rate demand notices)

3.—(1) In paragraph 6 of Part 1 of Schedule 2, for “Explanatory notes in the following terms” substitute “Subject to paragraph 7, explanatory notes in the following terms”.

(2) In the explanatory notes in that paragraph, for the text beginning with the heading “Former Agricultural Premises Relief” substitute—

(1) 1988 c. 41 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. Paragraph 2(2)(ga) of Schedule 9 was inserted by section 139 of and paragraph 44 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(2) S.I. 2003/2613; relevant amendments are made by S.I. 2004/3389.

“Former Agricultural Premises Relief

Certain businesses set up on agricultural land or buildings that were previously exempt from the Non-Domestic Rate may be entitled to 50% relief until 14th August 2006 if the property is occupied and the rateable value less than £7,000. The local authority also has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.”.

(3) After paragraph 6, insert—

“7. The paragraph beginning with the heading “Former Agricultural Premises Relief” shall be omitted from all rate demand notices issued after 30th March 2007.”.

Part 3 of Schedule 2

4.—(1) In paragraph 3 of Part 3 of Schedule 2, for “Explanatory notes in the following terms” substitute “Subject to paragraph 4, explanatory notes in the following terms”.

(2) In the explanatory notes in that paragraph, for the text beginning with the heading “Former Agricultural Premises Relief” substitute—

“Former Agricultural Premises Relief

Certain businesses set up on agricultural land or buildings that were previously exempt from the Non-Domestic Rate may be entitled to 50% relief until 14th August 2006 if the property is occupied and the rateable value less than £7,000. The local authority also has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.”.

(3) After paragraph 3, insert—

“4. The paragraph beginning with the heading “Former Agricultural Premises Relief” shall be omitted from all rate demand notices issued after 30th March 2007.”.

Signed by authority of the First Secretary of State

27th February 2006

Phil Woolas
Minister of State
Office of the Deputy Prime Minister

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (“the 2003 Regulations”) in relation to non-domestic rating demand notices only.

Schedule 2 to the 2003 Regulations sets out the matters to be included in non-domestic rating demand notices. Part 1 of that Schedule relates to demand notices sent by billing authorities other than a rural settlement authority, to which Part 2 relates, and the Common Council, to which Part 3 relates. The explanatory notes which are required by each Part give the recipient of a rates bill information about the bill and the reliefs that are available.

Mandatory relief from rates for businesses occupying former agricultural premises is provided for by section 43(6A) and (6F)-(6I) of the Local Government Finance Act 1988, inserted by section 1 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c. 14). Under subsection (6J), the relief will cease to be available at the end of the period of five years beginning with the day on which subsections (6F)-(6I) came into effect. That period ends on 14th August 2006, which is the last day the relief will be available.

Section 47(1) provides for further discretionary relief from rates for former agricultural premises. By virtue of section 47(3C) this is available during the period that the mandatory relief is available. Subsections (1) and (3C) were inserted by section 2 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001.

These Regulations amend the explanatory notes to reflect the coming to an end of the relief. They also provide that the explanatory notes relating to the relief shall be omitted for financial years 2007/08 and beyond.