
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (“the 2003 Regulations”). The Regulations apply in relation to England for the financial year beginning on 1st April 2009 only.

Schedule 1 to the 2003 Regulations sets out the matters to be contained in council tax demand notices and Schedule 3 the information to be supplied with such notices.

Regulation 3 inserts a number of definitions in regulation 1(2) of the 2003 Regulations. In particular, “relevant document” is defined as the document “Efficiency information to be contained in and supplied with 2009-10 council tax demand notices” published on the website of the Department for Communities and Local Government a copy of which has been deposited at the Department’s principal office, and “fire and rescue functions” are defined by reference to Part 2 of the Fire and Rescue Act 2004. The regulation also inserts a new regulation 1(5), which concerns the calculation of council tax bases.

Regulation 4 inserts a new paragraph 1A in Schedule 1 of the 2003 Regulations. This paragraph defines the terms “efficiency authority”, “restructuring efficiency authority” and “multi-function authority” in relation to a billing authority’s area.

Regulation 5 inserts a new paragraph (2A) in regulation 3 of the 2003 Regulations. This new paragraph disapplies the requirements in paragraphs 23A or 23B of Schedule 1 to the 2003 Regulations in certain circumstances where a further council tax demand notice is served for the relevant year.

Regulation 6 inserts new paragraphs 23A, 23B and 23C in Schedule 1 to the 2003 Regulations. New paragraph 23A requires information concerning the efficiency savings of each efficiency authority to be included in a council tax demand notice. In relation to multi-function authorities, this information must be provided separately for the authority’s fire and rescue and functions and its other functions (new paragraph 23A(2)(a) and (b)). The aggregate of those amounts must be stated by reference to the council tax base for each efficiency authority’s area (new paragraph 23A(2)(c)).

New paragraph 23B applies where local government restructuring occurs at the start of the relevant year. Similar information must be provided in relation to any efficiency authorities and restructuring efficiency authorities, although matters relating to restructuring authorities are provided in aggregate.

Regulation 7 inserts new paragraphs 7A, 7B and 7C in Part 1 of Schedule 3. New paragraph 7B applies where local government restructuring occurs in the relevant year. New paragraphs 7A and 7B require similar information to be supplied with council tax demand notices, as new paragraphs 23A and 23B respectively require to be contained in those demand notices. In particular, a “benchmark figure” or a “benchmark restructuring figure” needs to be stated for each efficiency authority or restructuring efficiency authority. These terms are defined in new paragraphs 3A to 3D of Part 3 of Schedule 3 to the 2003 Regulations.

Under new paragraphs 23A, 23B, 7A and 7B, information only needs to be contained in, or supplied with, a council tax demand notice to the extent that the information is included in the relevant document (see new paragraph 23C of Schedule 1, and new paragraph 7C of Part 1 of Schedule 3, to the 2003 Regulations).

A copy of the relevant document referred to in these Regulations may be obtained at the following web address—

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

<http://www.communities.gov.uk/localgovernment/efficiencybetter/deliveringefficiency/counciltaxnotices/>.

A copy of the document has also been deposited at the principal office of the Department for Communities and Local Government, the address of which is; The Department for Communities and Local Government, Eland House, Bressenden Place, London SW1E 5DU. That copy may be inspected at the same address.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.