
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”).

Schedule 1 to the 2003 Regulations sets out the matters to be included in council tax demand notices and Schedule 2 the matters to be included in non-domestic rating demand notices.

These Regulations substitute a new Schedule for Schedule 1 to the 2003 Regulations. With one exception the requirements of the new Schedule are the same as the old, although the drafting has been changed in order to improve clarity. The one exception concerns council tax demand notices issued for the financial year following a local government structural or boundary change (for example, change effected under Part 1 of the Local Government and Public Involvement in Health Act 2007 (c.28)). The comparisons which are required between the financial year for which a demand notice is issued and the preceding financial year (see paragraph 11 of the new Schedule 1) do not operate in a meaningful way when certain forms of structural or boundary change occur and so other information is required to enable taxpayers to understand the council tax which is payable (see paragraphs 12 and 13 of the new Schedule 1). Regulations 3 and 4 make amendments to the 2003 Regulations which are consequential to the substitution of Schedule 1.

These Regulations also substitute a new Schedule for Schedule 2 to the 2003 Regulations. The new Schedule 2 reflects the changes to liability for rates in respect of empty properties that were made by the Rating (Empty Properties) Act 2007 (“the 2007 Act”) so that the information provided to ratepayers is up to date. The changes made by the 2007 Act primarily increased the liability of owners of empty non-domestic properties from 50% of the basic rate for occupied properties to 100% and put in place a zero rate for charities and community amateur sports clubs which own empty non-domestic properties. The 2007 Act also gave the Secretary of State the power to reduce, by order, the liability of owners of empty non-domestic properties, to a minimum of 50% of the basic occupied rate. These provisions are reflected in the new Schedule 2 to the 2003 Regulations.

These Regulations also make other minor changes to the explanatory information given to ratepayers with their bills to improve ease of understanding.

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