

SCHEDULE

Regulation 2(3)

New Schedule 1A

“SCHEDULE 1A

Regulation 7A

Backdated liability: special provision in relation to 2005 rating lists

Application and interpretation

- 1.—(1) Subject to sub-paragraph (3), this Schedule applies where—
- (a) a ratepayer has been served by a billing authority with one or more demand notices which, taken together, require the payment of rates under section 43 of the Act in respect of 33 months or more, whether consecutive or not, as a consequence of one or more relevant list alterations; and
 - (b) the demand notice or notices were served in the financial year beginning on 1st April 2007, 1st April 2008 or 1st April 2009.
- (2) A relevant list alteration is an alteration to a rating list compiled on 1st April 2005—
- (a) which results in a hereditament being shown on that list for the first time;
 - (b) which has effect from a day that is at least 33 months prior to the day the alteration is made; and
 - (c) which is made on or before 31st March 2010.
- (3) This Schedule does not apply where a relevant list alteration is made as a consequence of—
- (a) a proposal by an interested person made under the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005(1);
 - (b) property previously rated as a single hereditament becoming liable to be rated in parts if the ratepayer was liable to pay an amount in respect of that single hereditament;
 - (c) property previously rated in parts becoming liable to be rated as a single hereditament if the ratepayer was liable to pay an amount in respect of one or more of those parts; or
 - (d) a hereditament or any part of a hereditament becoming part of a different hereditament if the ratepayer was liable to pay an amount in respect of that original hereditament.
- (4) In this Schedule, “backdated liability” means a ratepayer’s liability under one or more demand notices of the description mentioned in sub-paragraph (1) as regards the period beginning on the day from which a relevant list alteration has effect and ending on the day on which the list alteration is made, to the extent that the liability has not been discharged.

Agreement to reschedule backdated liability

- 2.—(1) A billing authority and a ratepayer may agree that backdated liability should be discharged in the manner provided by the agreement.
- (2) An agreement under sub-paragraph (1) may—
- (a) relate to some or of all the backdated liability;
 - (b) provide for the backdated liability to be discharged in instalments over a period not exceeding eight years, commencing on the day that the agreement is reached.

(1) [S.I. 2005/659](#), to which there are amendments not relevant to these Regulations.

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

(3) An agreement under this paragraph shall provide that in each year (starting on the day the agreement is made) it is in force, the ratepayer will pay an amount calculated in accordance with the formula—

$$\frac{A}{B} \times C$$

where—

- (a) A equals the amount of the backdated liability to which the agreement relates;
- (b) B equals the total number of days the agreement will be in force; and
- (c) C equals the number of days the agreement will be in force in the year in question.

Agreement to reschedule liability: further provision

3.—(1) An agreement under paragraph 2 shall continue in force notwithstanding any alteration in the amount of the backdated liability.

(2) In particular, an agreement shall not be rendered invalid by reason of a further alteration to a rating list which, had that alteration had effect on the day the agreement was made, would have resulted in the requirements of paragraph 1 not being met.

(3) An agreement shall make provision for the adjustment of payments in the event of the amount of the backdated liability specified in one or more of the demand notices turning out to be wrong and may specify that any overpayment—

- (a) shall be returned if the ratepayer so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the ratepayer to pay anything to the authority in respect of non-domestic rates.

Modification of regulation 8

4. If the billing authority enters into an agreement under this Schedule, regulation 8 (failure to pay instalments) shall have effect as regards the backdated liability to which the agreement relates as if, for paragraph (1), there were substituted—

“(1) Where—

- (a) a demand notice has been served by a billing authority on a ratepayer,
- (b) instalments are payable under the notice in accordance with Schedule 1 or an agreement under Schedule 1A, and
- (c) any such instalment is not paid in accordance with Schedule 1 or, as the case may be, the agreement,

the billing authority shall (unless all the instalments have fallen due) serve a further notice on the ratepayer stating the instalments required to be paid.”