

2012 No. 24

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Collection and Enforcement)
(Amendment) (England) Regulations 2012**

<i>Made</i>	- - - -	<i>6th January 2012</i>
<i>Laid before Parliament</i>		<i>12th January 2012</i>
<i>Coming into force</i>	- -	<i>15th February 2012</i>

The Secretary of State, in exercise of the powers conferred by section 143(2) of, and paragraphs 1 to 4 of Schedule 9 to, the Local Government Finance Act 1988(a), makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations 2012 and shall come into force on 15th February 2012.

(2) These Regulations apply in relation to England only.

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

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(b) are amended as follows.

(2) In regulation 4 (the requirement for demand notices)—

(a) in paragraph (2), for “Different” substitute “Subject to paragraph (3A), different”;

(b) after paragraph (3) insert the following—

“(3A) Where, but for this paragraph, notices would fall to be served in accordance with this Part on a ratepayer of the authority at the same time in relation to—

(a) a financial year not then ended, and

(b) any earlier financial year,

(a) 1988 c.41. Paragraphs 1 to 4 of Schedule 9 have been amended by sections 139 and 194 of and Schedule 5 to the Local Government and Housing Act 1989 (c.42) and section 117 of and Schedule 13 to the Local Government Finance Act 1992 (c.14). Paragraph 1 of Schedule 9 has been prospectively amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c.15). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 for the Local Government Finance Act 1988. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to the Welsh Ministers.

(b) S.I. 1989/1058. Relevant amending instruments are S.I. 1993/616, 2010/1656 and 2011/1665. Other amendments have also been made to S.I. 1989/1058 which are not relevant to these Regulations.

nothing in paragraph (2) shall require a billing authority to serve more than one notice.”; and

(c) after paragraph (4) insert—

“(5) If a single demand notice relates to the amount payable with respect to more than one financial year, the amounts due under it and the times at which they fall due, shall be determined as if separate notices were issued in respect of each financial year.”.

(3) In regulation 7 (payments under demand notices: further provision)—

(a) in paragraph (1), omit “or paragraph 1C”;

(b) omit paragraph (1C);

(c) in paragraph (3), omit “or 1G”; and

(d) in paragraph (4), omit “or 1G”.

(4) In regulation 8(1) (failure to pay instalments)—

(a) in sub-paragraph (b), omit “or 1G”; and

(b) in sub-paragraph (c), omit “or 1G”.

(5) Omit Schedule 1G (small business rate relief: instalment scheme for 2012/13).

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

3.—(1) The Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989(a) are amended as follows.

(2) In regulation 4 (the requirement for demand notices)—

(a) in paragraph (2), for “Different” substitute “Subject to paragraph (3), different”; and

(b) after paragraph (2) insert the following—

“(3) Where, but for this paragraph, notices would fall to be served in accordance with this part on a ratepayer at the same time in relation to—

(a) a financial year not then ended, and

(b) any earlier financial year,

nothing in paragraph (2) shall require a billing authority to serve more than one notice.

(4) If a single demand notice relates to the amount payable with respect to more than one financial year, the amounts due under it and the times at which they fall due, shall be determined as if separate notices were issued in respect of each financial year.”.

Signed by authority of the Secretary of State for Communities and Local Government

Bob Neill

Parliamentary Under Secretary of State

Department for Communities and Local Government

6th January 2012

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the Local Lists Regulations”). They also amend the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 (“the Central Lists Regulations”).

Paragraph (2) of regulation 2 amends regulation 4 of the Local Lists Regulations (the requirement for demand notices) so as to enable billing authorities to serve a single demand notice which

(a) S.I. 1989/2260, to which there are amendments not relevant to these Regulations.

relates to more than one chargeable financial year in certain circumstances. Regulation 3 makes an equivalent amendment to the Central Lists Regulations.

Paragraphs (3) to (5) of regulation 2 amend the Local Lists Regulations to remove the special instalment scheme for the financial year of 2012 to 2013, following the change to the level of small business rate relief between 1st October 2012 and 31st March 2013, as the level of relief will now be the same for the whole of the financial year of 2012 to 2013.

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

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STATUTORY INSTRUMENTS

2012 No. 24

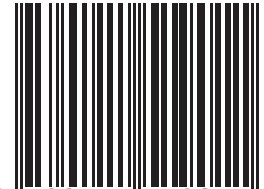
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The Non-Domestic Rating (Collection and Enforcement)
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£4.00

E2231 01/2012 122231T 19585

ISBN 978-0-11-151901-1



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