
STATUTORY INSTRUMENTS

1990 No. 156

**The Community Charges and Non-Domestic Rating
(Demand Notices) (England) Regulations 1990**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990 and shall come into force on 7th February 1990.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“appropriate levying body” in relation to an English charging authority means a passenger transport authority, the Broads Authority or the National Rivers Authority, insofar as the authority has power to issue a levy to the charging authority, or has power to issue a levy to a county council having power to issue a precept to the charging authority;

“charging authority” does not include a special authority;

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989(1) which is given by an English charging authority (including such a notice given pursuant to the Community Charges (Co-owners) Regulations 1990(2));

“the distribution report” means the report entitled the Revenue Support Grant Distribution Report (England) made on 20th December 1989 by the Secretary of State for the Environment under section 80 of the Act;

“rate demand notice” means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3) which is given by an English charging authority (including such a notice given pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(4) (joint owners and occupiers));

“the relevant charge” in relation to a notice and a charging authority means the amount set by the authority under section 32, 34 or 35 of the Act(5) which is applicable to the notice, or which would be so applicable but for any provision of the Personal Community Charge (Relief) (England) Regulations 1990(6);

“the relevant year” in relation to a notice means the chargeable financial year to which the demand for payment made by it relates;

(1) S.I. 1989/438; relevant amendments were made by S.I. 1989/2274.

(2) S.I. 1990/146.

(3) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145.

(4) S.I. 1990/145.

(5) Sections 32, 34 and 35 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 14, 16 and 17.

(6) S.I. 1990/2.

“the special grant report” means the report made on 20th December 1989 by the Secretary of State for Education and Science and on 21st December 1989 by the Secretary of State for the Environment under section 146 of the Local Government and Housing Act 1989(7); and

“specific grants” means grants or subsidies which fall to be credited to revenue account and which are paid out of monies provided by Parliament, other than grants or subsidies which fall to be paid into a collection fund under section 90(1) of the Act.

Form and content of demand notices, etc.

2.—(1) A community charge demand notice shall—

- (a) where it relates to a personal community charge and the amount demanded under it is not calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form A in Part I of Schedule 1,
- (b) where it relates to a personal community charge and the amount demanded under it is calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form B in that Part;
- (c) where it relates to a standard community charge, be in the form specified as (and accordingly contain the matters specified in) form C in that Part;
- (d) where it relates to a collective community charge, be in the form specified as (and accordingly contain the matters specified in) form D in that Part.

(2) Part II of Schedule 1 (calculation and identification of certain matters to be contained in community charge demand notice) and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of Part I of that Schedule.

(3) A rate demand notice shall contain the matters mentioned in Schedule 2.

(4) An English charging authority must supply the information mentioned in Part I of Schedule 3 when it serves a community charge demand notice, and must supply the information mentioned in part II of that Schedule when it serves a rate demand notice; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.

Invalid notices

3.—(1) Where—

- (a) a notice is invalid because it does not comply with regulation 2(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part III of the Community Charges (Administration and Enforcement) Regulations 1989 (as may be applied in any case by the Community Charges (Co-owners) Regulations 1990),

the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice has effect by virtue of paragraph (1), the charging authority which issued the notice shall as soon as practicable after the mistake is discovered issue to the chargeable person concerned a document in the form which the notice would have taken (and containing the matters it would have contained) if it had complied with regulation 2(1).

(3) Where—

- (a) a notice is invalid because it does not comply with regulation 2(3),
- (b) the failure so to comply was due to a mistake, and

- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as may be applied in any case by Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990,

the requirement to pay those amounts shall nevertheless have effect as if the notice were valid.

(4) Where a requirement to pay an amount under an invalid notice has effect by virtue of paragraph (3), the charging authority which issued the notice shall as soon as practicable after the mistake is discovered issue to the ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Supply of information by precepting authorities

4.—(1) In order that an English charging authority may fulfil the duty under regulation 2 to have matters contained in a community charge demand notice issued by it in relation to a chargeable financial year, and to supply information with such a notice or a rate demand notice, subject to paragraphs (3) to (7) every English precepting authority shall, when it issues a precept to a charging authority for the year (whether original or substitute), supply the charging authority with the information specified in paragraph (2).

(2) The information is information, as regards the precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 9, 10 and 11 of Part I of Schedule 3;
- (b) the matters mentioned in paragraphs 3, 7 and 8 of that Part;
- (c) the sum of the amounts of specific grants mentioned in paragraph 16(c) and (d) of Part II of Schedule 1 (after division of each such amount by the relevant population so mentioned);
- (d) the sum of the amounts of fees, charges, other income and reserves mentioned in paragraph 17(c) and (d) of that Part (after division of each such amount by the relevant population so mentioned);
- (e) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and information as to whether any of it was not treated as special expenses of the authority.

(3) Information need not be supplied by a precepting authority, as regards the issue of a precept for the chargeable financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(4) Information need not be supplied by a precepting authority, as regards the issue of a precept for a financial year beginning in or after 1991, with respect to the estimates mentioned in paragraphs 1, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a precept issued for the preceding financial year.

(5) Information need not be supplied when a substitute precept is issued to a charging authority if it is not one which would require the charging authority to set a substitute amount under section 35 of the Act; but if in such a case the charging authority subsequently notifies the precepting authority that it has set or proposes to set an amount for its personal community charge by reference to the substitute precept, the precepting authority shall (subject to paragraphs (3), (4), (6) and (7)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(6) Information need not be supplied by a precepting authority as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of the issue of the earlier precept for the first-mentioned financial year.

(7) Information need not be supplied by a precepting authority if, by virtue of the proviso to the definition of “relevant precepting authority” in paragraph 8 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

Supply of information by the Secretary of State

5. In order that an English charging authority may fulfil the duty under regulation 2 to have matters contained in a community charge demand notice issued by it in relation to a chargeable financial year, the Secretary of State shall, as soon as practicable after he has made the calculation of revenue support grant for the year for the authority under section 82 of the Act, supply the charging authority with information as to the amount of—

- (a) the community charge for standard spending mentioned in paragraph 1 of Part II of Schedule 1; and
- (b) the standard spending assessments per head mentioned in paragraph 11 of that Part for the charging authority, and (subject to paragraph 2(5) of Part III of that Schedule) for each appropriate precepting authority, being the assessments per head for the whole of their areas or (as the case may be) for every part of their areas for which there are different such assessments per head.

Supply of information by levying bodies

6.—(1) In order that an English charging authority may fulfil the duty under regulation 2 to supply information with a community charge or rate demand notice issued by it in relation to a chargeable financial year, subject to paragraphs (6), (7) and (9) every appropriate levying body shall, when it first issues a levy to an English county council or an English charging authority for the year, supply the charging authorities to which the county council concerned has power to issue a precept and in whose areas the body carries out functions, or (as the case may be) the charging authority to which the levy is issued, with the information specified in paragraph (5).

(2) In order that an English charging authority may fulfil the duty mentioned in paragraph (1), subject to paragraphs (6), (7) and (9) an appropriate levying body shall, after it has first issued a levy to an English county council for a year, supply any charging authority to which paragraph (1) does not apply, but which notifies the body that it has set or proposes to set an amount for its personal community charge by reference to the levy, with the information specified in paragraph (5).

(3) In order that an English charging authority may fulfil the duty mentioned in paragraph (1), subject to paragraphs (6) to (9) an appropriate levying body shall, after it has issued a substitute levy for a year, supply any charging authority which notifies the body that it has set or proposes to set an amount for its personal community charge by reference to the substitute levy, with the information specified in paragraph (5).

(4) Information shall be supplied under paragraph (2) or (3) as soon as practicable after the notification is given.

(5) The information is information, as regards the appropriate levying body and the levy concerned, as to—

- (a) the estimates mentioned in paragraphs 2, 9, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3 and 7 of that Part.

(6) Information need not be supplied by an appropriate levying body, as regards the issue of a levy for the financial year beginning in 1990, with respect to the matter mentioned in paragraph 7 of Part I of Schedule 3.

(7) Information need not be supplied by an appropriate levying body, as regards the issue of a levy for a financial year beginning in or after 1991, with respect to the estimates mentioned in paragraph 2, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part

III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

(8) Information need not be supplied by an appropriate levying body as regards the issue of a substitute levy for a financial year insofar as it would be repetitive of information given with respect to the preceding financial year on the occasion of an earlier levy for the first-mentioned financial year.

(9) Information need not be supplied by an appropriate levying body if, by virtue of the proviso to the definition of “relevant levying body” in paragraph 8 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

(10) The circumstances in which the personal community charge of a charging authority is to be treated as set by reference to a levy for the purposes of paragraphs (2) and (3) include the setting of the charge by reference to an amount included in a precept, where the amount is attributable to a levy.

Transitional provision

7.—(1) Subject to paragraph (3), where a precept or levy has been issued before the day on which these Regulations come into force (“the relevant day”), the information which would have been supplied to a charging authority under regulation 4 or 6 if the regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Subject to paragraph (3), as regards information to be supplied under regulation 5 with respect to the year beginning in 1990, references in that regulation to the making of the calculation of revenue support grant for the year shall be construed as references to the relevant day.

(3) Information need not be supplied under paragraph (1) or (2) on or after the relevant day if it was supplied voluntarily before that day.

5th February 1990

Chris Patten
Secretary of State for the Environment