

1990 No. 293

**COMMUNITY CHARGES, ENGLAND AND WALES
RATING AND VALUATION**

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

Made - - - - 20th February 1990
Laid before Parliament 20th February 1990
Coming into force - 21st February 1990

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The Secretary of State for Wales, in exercise of the powers conferred on him by section 2(2) of the Welsh Language Act 1967(a), sections 50, 73(2), 140(4), 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(1) to (m), 3 and 21(a) of Schedule 2, paragraph 6 of Schedule 3 and paragraphs 1 and 2(2)(ga), (gc), (ge) and (h) of Schedule 9 to, the Local Government Finance Act 1988(b), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

PART I

GENERAL

Citation, commencement and application

1. These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (Wales) Regulations 1990 and shall come into force on 21st February 1990. They apply to community charge demand notices and rate demand notices issued by Welsh charging authorities only.

(a) 1967 c.66.

(b) 1988 c.41; relevant amendments were made by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 11, 44 and 52 and by S.I. 1989/438, regulation 60.

Interpretation

2.—(1) In these Regulations:

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

“the principal community charge regulations” means the Community Charges (Administration and Enforcement) Regulations 1989(a);

“the principal rating regulations” means the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(b);

“chargeable person” means a person entered on a charging authority’s community charges register as subject in the relevant year to a community charge of that authority; and in relation to a community charge demand notice, means the person upon whom that notice is, or is to be, served;

“charging authority” means a Welsh charging authority;

“community charge demand notice” means a demand notice within the meaning of Part III of the principal community charge regulations which is given by a charging authority (including such a notice given pursuant to the Community Charges (Co-owners) Regulations 1990)(c);

“personal community charge demand notice” means a community charge demand notice requiring the payment of an amount in respect of a charging authority’s personal community charge as it has effect for the relevant year;

“rate demand notice” means a demand notice within the meaning of Part II of the principal rating regulations which is given by a charging authority (including such a notice given pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(d) (joint owners and occupiers));

“relevant county council”, in relation to a charging authority, means the county council which has power to issue a precept to that charging authority;

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

“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—

(a) revenue support grant paid under section 78 of the Act,

(b) additional grant paid under section 85 of the Act, and

(c) sums which the Secretary of State specifies are to be paid into a charging authority’s collection fund under section 90(3) of the Act;

“standard community charge demand notice” means a community charge demand notice requiring the payment of an amount in respect of a charging authority’s standard community charge as it has effect for the relevant year.

(2) In these Regulations, unless the context otherwise requires, any reference to a numbered form is a reference to the form bearing that number, prescribed in Schedule 1.

(3) Part III of Schedule 2 (Interpretation) shall have effect for the purposes of Schedule 2, and Part III of Schedule 6 (Interpretation) shall have effect for the purposes of Schedule 6.

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

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

(c) S.I. 1990/146.

(d) S.I. 1990/145.

PART II

COMMUNITY CHARGE DEMAND NOTICES

Personal community charge demand notices: form and content

3.—(1) Subject to the provisions of paragraphs (2) and (3) and regulations 4, 9 and 10, forms 1, 2 and 3 are the forms prescribed for personal community charge demand notices, and a personal community charge demand notice—

- (a) must be in form 1, 2 or 3; and
- (b) must contain the matters prescribed in Part I of Schedule 2 for inclusion in a personal community charge demand notice in the positions indicated in form 1, 2 or 3 as the case may be.

(2) A personal community charge demand notice which does not comply with the provisions of paragraph (1) is invalid.

(3) Forms 1, 2 and 3 shall be used in the circumstances prescribed in regulation 4.

Personal community charge demand notices: use of forms

4. Personal community charge demand notices shall be served by a charging authority in form 1, except that where in relation to a relevant year an authority resolves to serve its personal community charge demand notices in form 2 or form 3, they shall be so served.

Personal community charge demand notices: provision of translations

5.—(1) Where following a resolution under regulation 4 personal community charge demand notices are served in form 2, the charging authority shall, if a person upon whom the notice is served so requests, provide that person with a translation of the notice, and the translation so provided shall be in the form of words prescribed in Welsh in form 3.

(2) Where following a resolution under regulation 4 personal community charge demand notices are served in form 3, the charging authority shall, if a person upon whom the notice is served so requests, provide that person with a translation of the notice, and the translation so provided shall be in the form of words prescribed in English in form 2.

Standard community charge demand notices: form and content

6.—(1) Subject to the provisions of paragraphs (2) and (3) and regulations 7, 9 and 11, forms 4, 5 and 6 are the forms prescribed for standard community charge demand notices, and a standard community charge demand notice—

- (a) must be in form 4, 5 or 6; and
- (b) must contain the matters prescribed in Part II of Schedule 2 for inclusion in a standard community charge demand notice in the positions indicated in form 4, 5 or 6, as the case may be.

(2) A standard community charge demand notice which does not comply with the provisions of paragraph (1) is invalid.

(3) Forms 4, 5 and 6 shall be used in the circumstances prescribed in regulation 7.

Standard community charge demand notices: use of forms

7. Standard community charge demand notices shall be served by a charging authority in form 4, except that where in relation to a relevant year an authority resolves to serve its standard community charge demand notices in form 5 or form 6, they shall be so served.

Standard community charge demand notices: provision of translations

8.—(1) Where following a resolution under regulation 7 standard community charge demand notices are served in form 5, the charging authority shall, if a person upon whom the notice is served so requests, provide that person with a translation of the notice, and the translation so provided shall be in the form of words prescribed in Welsh in form 6.

(2) Where following a resolution under regulation 7 standard community charge demand notices are served in form 6, the charging authority shall, if a person upon whom the notice is served so requests, provide that person with a translation of the notice, and the translation so provided shall be in the form of words prescribed in English in form 5.

Variation of forms for community charge demand notices

9.—(1) Where in forms 1 and 4 the English text is placed immediately above the corresponding Welsh text, the Welsh text may be placed immediately above the English text.

(2) Where in forms 1 and 4 the English text is placed immediately to the left side of the corresponding Welsh text,

- (a) the Welsh text may be placed immediately to the left side of the English text, or
- (b) the Welsh text may be placed immediately above the English text, or
- (c) the Welsh text may be placed immediately below the English text.

Personal community charge demand notices: further variation of forms

10.—(1) In forms 1, 2 and 3, items referred to in paragraph (2) may be placed in any order and any position below the words “PERSONAL COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR” or “HYSBYSIAD HAWLIO TÂL CYMUNEDOL PERSONOL AR GYFER Y FLWYDDYN ARIANNOL”, as the case may be, and above the words “YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A PERSONAL COMMUNITY CHARGE” or “DEN-GYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL PERSONOL” as the case may be.

(2) The items referred to in this paragraph are each of the matters described at [c], [d], [e] and [f] of paragraph 3 of Part I of Schedule 2 together with, in the case of [c], the form of words prescribed in the form for inclusion together with that matter, and, in the case of [e], the box prescribed in the form for inclusion around that matter.

Standard community charge demand notices: further variation of forms

11.—(1) In forms 4, 5 and 6, items referred to in paragraph (2) may be placed in any order and any position below the words “STANDARD COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR” or “HYSBYSIAD HAWLIO TÂL CYMUNEDOL SAFONOL AR GYFER Y FLWYDDYN ARIANNOL”, as the case may be, and above the words “YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A STANDARD COMMUNITY CHARGE” or “DEN-GYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL SAFONOL” as the case may be.

(2) The items referred to in this paragraph are each of the matters described at [c], [d], [e], [f], [fa] and [fb] of paragraph 6 of Part II of Schedule 2 together with, in the cases of [c], [fa] and [fb], the form of words prescribed in the form for inclusion together with that matter, and in the case of [e], the box prescribed in the form for inclusion around that matter.

Invalid community charge demand notices

12.—(1) Where—

- (a) a community charge demand notice is invalid because it does not comply with the provisions of regulation 3(1) or 6(1), as the case may be,
- (b) the failure so to comply was due to a mistake, and
- (c) the amount required to be paid under the notice was demanded in accordance with Part III of the principal community charge regulations (as may be applied in any case by the Community Charges (Co-owners) Regulations 1990),

the requirement to pay that amount 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 the provisions of regulation 3(1) or 6(1), as the case may be.

PART III

RATE DEMAND NOTICES

Content of rate demand notices

13.—(1) A rate demand notice must contain the matters prescribed in Schedule 3.

(2) A rate demand notice which does not comply with the provisions of paragraph (1) is invalid.

Language of rate demand notices and provision of translations

14.—(1) If it appears requisite to a charging authority that a rate demand notice should be served in Welsh and in English, instead of in English or in Welsh, it shall be so served.

(2) If it appears requisite to a charging authority, it shall provide a Welsh translation of a rate demand notice served in English.

(3) If it appears requisite to a charging authority, it shall provide an English translation of a rate demand notice served in Welsh.

Invalid rate demand notices

15.—(1) Where—

- (a) a rate demand notice is invalid because it does not comply with the provisions of regulation 13(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 II of the principal rating regulations (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.

(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 ratepayer concerned a statement of the matters which were not contained in the notice and which would have been so contained if it had complied with the provisions of regulation 13(1).

PART IV

ACCOMPANYING INFORMATION

Provision of explanatory information with community charge demand notices

16.—(1) When a charging authority serves a community charge demand notice in form 1 or form 4, it must supply explanatory information in the form of words prescribed in Parts I and II of Schedule 4.

(2) When a charging authority serves a community charge demand notice in form 2 or form 5, it must supply explanatory information in the form of words prescribed in Part I of Schedule 4.

(3) When a charging authority serves a community charge demand notice in form 3 or form 6, it must supply explanatory information in the form of words prescribed in Part II of Schedule 4.

Provision of explanatory information with translations of community charge demand notices

17.—(1) When a charging authority provides a person with a translation of a community charge demand notice in the form of words prescribed in Welsh in form 3 or form 6 the authority shall also provide that person with explanatory information in the form of words prescribed in Part II of Schedule 4.

(2) When a charging authority provides a person with a translation of a community charge demand notice in the form of words prescribed in English in form 2 or form 5 the authority shall also provide that person with explanatory information in the form of words prescribed in Part I of Schedule 4.

Provision of explanatory information with rate demand notices

18.—(1) When a charging authority serves a rate demand notice in Welsh and English, it must supply explanatory information in the form of words prescribed in Parts I and II of Schedule 5.

(2) When a charging authority serves a rate demand notice in English, it must supply explanatory information in the form of words prescribed in Part I of Schedule 5.

(3) When a charging authority serves a rate demand notice in Welsh, it must supply explanatory information in the form of words prescribed in Part II of Schedule 5.

Provision of explanatory information with translations of rate demand notices

19.—(1) When a charging authority provides a person with a Welsh translation of a rate demand notice, the authority shall also provide that person with explanatory information in the form of words prescribed in Part II of Schedule 5.

(2) When a charging authority provides a person with an English translation of a rate demand notice, the authority shall also provide that person with explanatory information in the form of words prescribed in Part I of Schedule 5.

Demand notices: financial and other information

20.—(1) A charging authority must supply the information prescribed in Part I of Schedule 6 when it serves a community charge demand notice.

(2) A charging authority must supply the information prescribed in Part II of Schedule 6 when it serves a rate demand notice.

(3) If it appears requisite to a charging authority when it serves a community charge demand notice or a rate demand notice that the information prescribed in Part I or Part II of Schedule 6 (as the case may be) should be supplied in English and in Welsh, instead of in English or in Welsh, it shall be so supplied.

PART V

PROVISION OF INFORMATION TO CHARGING AUTHORITIES

Supply of information by precepting authorities

21.—(1) In order that a charging authority may fulfil the duty under regulation 20 to supply information with a community charge demand notice or a rate demand notice served by it, the relevant county council shall, when it issues a precept (whether original or substitute) to a charging authority for the relevant year, supply the charging authority with the information specified in paragraph (2).

(2) The information is information, as regards the relevant county council and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 2 and 6 of Part I of Schedule 6;
- (b) the matters mentioned in paragraphs 3, 5, 7, 8, 9, 10, 11, 12, 13 and 14 of that Part.

Supply of information by precepting authorities: transitional provision

22.—(1) Subject to paragraph (2), where a precept 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 21 if these Regulations were then in force shall be supplied within 7 days of the relevant day.

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

SCHEDULE 1

Regulations 2 to 11

FORMS FOR COMMUNITY CHARGE DEMAND NOTICES

FORM 1

[a]

PERSONAL COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR [b]
 HYSBYSIAD HAWLIO TÂL CYMUNEDOL PERSONOL AR GYFER Y FLWYDDYN ARIANNOL [b]

Date of notice
 Dyddiad yr hysbysiad

[c]

[d]

[e]

[f]

YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A PERSONAL COMMUNITY CHARGE AND YOU ARE REQUIRED TO PAY THE AMOUNT INDICATED BELOW.
 THE COMMUNITY CHARGE HELPS TO PAY FOR THE SERVICES PROVIDED BY YOUR LOCAL COUNCILS. COUNTY AND DISTRICT COUNCILS (BUT NOT COMMUNITY OR TOWN COUNCILS) ALSO RECEIVE GOVERNMENT GRANTS AND A SHARE FROM THE NATIONAL POOL OF RATES FROM BUSINESSES AND OTHER NON-DOMESTIC RATEPAYERS.

DENGYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL PERSONOL AC MAE'N OFYNNOL I CHI DALU'R SWM A NODIR ISOD.
 MAE'R TÂL CYMUNEDOL YN HELPU TALU AM Y GWASANAETHAU A DDARPERIR GAN EICH CYNGHORAU LLEOL. MAE CYNGHORAU SIR A DOSBARTH (OND NID CYNGHORAU CYMUNED NA CHYNGHORAU TREF) HEFYD YN CAEL GRANTIAU'R LLYWODRAETH A RHAN O'R PŴL CENEDLAETHOL O DRETHI ODDI WRTH FUSNESAU A THALWYR TRETHI ANNOMESTIG ERAILL.

[g] [i] [k] [m] [o] Collection adjustment \Addasiad casglu	£ [h] [j] [l] [n] [p] [q]
PERSONAL COMMUNITY CHARGE FOR \TÂL CYMUNEDOL PERSONOL AR GYFER [r]	[s]
[ta] [tc] [te] Amount for the period \Swm am y cyfnod [u] [w]	[tb] [td] [tf] [v] [x]
AMOUNT PAYABLE BY YOU \SWM SY'N DALADWY GENNYCH	[y]

[z]

FORM 2

[a]

PERSONAL COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR [b]

Date of notice

[c]

[d]

[e]

[f]

YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A PERSONAL COMMUNITY CHARGE AND YOU ARE REQUIRED TO PAY THE AMOUNT INDICATED BELOW.

THE COMMUNITY CHARGE HELPS TO PAY FOR THE SERVICES PROVIDED BY YOUR LOCAL COUNCILS. COUNTY AND DISTRICT COUNCILS (BUT NOT COMMUNITY OR TOWN COUNCILS) ALSO RECEIVE GOVERNMENT GRANTS AND A SHARE FROM THE NATIONAL POOL OF RATES FROM BUSINESSES AND OTHER NON-DOMESTIC RATEPAYERS.

	£
[g]	[h]
[i]	[j]
[k]	[l]
[m]	[n]
[o]	[p]
Collection adjustment	[q]
PERSONAL COMMUNITY CHARGE FOR [r]	[s]
[ta]	[tb]
[tc]	[td]
[te]	[tf]
Amount for the period [u]	[v]
[w]	[x]
AMOUNT PAYABLE BY YOU	[y]

[z]

Darperir cyfieithiad o'r hysbysiad hawlio tâl cymunedol hwn os bydd arnoch ei eisïau. Dylech wneud cais yn ddi-oed i:

[za]

FORM 3

[a]

HYSBYSIAD HAWLIO TÂL CYMUNEDOL PERSONOL AR GYFER Y FLWYDDYN ARIANNOL [b]

Dyddiad yr hysbysiad

[c]

[d]

[e]

[f]

DENGYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL PERSONOL AC MAE'N OFYNNOL I CHI DALU'R SWM A NODIR ISOD.

MAE'R TÂL CYMUNEDOL YN HELPU TALU AM Y GWASANAETHAU A DDARPERIR GAN EICH CYNGHORAU LLEOL. MAE CYNGHORAU SIR A DOSBARTH (OND NID CYNGHORAU CYMUNED NA CHYNGHORAU TREF) HEFYD YN CAEL GRANTIAU'R LLYWODRAETH A RHAN O'R PŴL CENEDLAETHOL O DRETHI ODDI WRTH FUSNESAU A THALWYR TRETHI ANNOMESTIG ERAILL.

	£
[g]	[h]
[i]	[j]
[k]	[l]
[m]	[n]
[o]	[p]
Addasiad casglu	[q]
TÂL CYMUNEDOL PERSONOL AR GYFER [r]	[s]
[ta]	[tb]
[tc]	[td]
[te]	[tf]
Swm am y cyfnod [u]	[v]
[w]	[x]
SWM SY'N DALADWY GENNYCH	[y]

[z]

A translation of this community charge demand notice will be provided if you require it. You should apply immediately to:

[za]

FORM 4

[a]

STANDARD COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR [b]
 HYSBYSIAD HAWLIO TÂL CYMUNEDOL SAFONOL AR GYFER Y FLWYDDYN ARIANNOL [b]

Date of notice
 Dyddiad yr hysbysiad

[c]

[d]

[e]

[f]

Class of standard community charge property [fa]
 Dosbarth yr eiddo tâl cymunedol safonol

Multiplier for class [fb]
 Lluosydd ar gyfer y dosbarth

YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A STANDARD COMMUNITY CHARGE AND YOU ARE REQUIRED TO PAY THE AMOUNT INDICATED BELOW.
 THE COMMUNITY CHARGE HELPS TO PAY FOR THE SERVICES PROVIDED BY YOUR LOCAL COUNCILS. COUNTY AND DISTRICT COUNCILS (BUT NOT COMMUNITY OR TOWN COUNCILS) ALSO RECEIVE GOVERNMENT GRANTS AND A SHARE FROM THE NATIONAL POOL OF RATES FROM BUSINESSES AND OTHER NON-DOMESTIC RATEPAYERS.

DENGYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL SAFONOL AC MAE'N OFYNNOL I CHI DALU'R SWM A NODIR ISOD.
 MAE'R TÂL CYMUNEDOL YN HELPŪ TALU AM Y GWASANAETHAU A DDARPERIR GAN EICH CYNGHORAU LLEOL. MAE CYNGHORAU SIR A DOSBARTH (OND NID CYNGHORAU CYMUNED NA CHYNGHORAU TREF) HEFYD YN CAEL GRANTIAU'R LLYWODRAETH A RHAN O'R PŴL CENEDLAETHOL O DRETHI ODDI WRTH FUSNESAU A THALWYR TRETHI ANNOMESTIG ERAILL.

[g] [i] [k] [m] [o]	£ [h] [j] [l] [n] [p]
Collection adjustment \ Addasiad casglu	[q]
PERSONAL COMMUNITY CHARGE FOR \ TÂL CYMUNEDOL PERSONOL AR GYFER [r]	[s]
Standard community charge multiplier \ Lluosydd y tâl cymunedol safonol	[ti]
Standard charge for the year \ Tâl safonol ar gyfer y flwyddyn	[tii]
Amount for the period \ Swm am y cyfnod [u]	[v]
[w]	[x]
AMOUNT PAYABLE BY YOU \ SWM SY'N DALADWY GENNYCH	[y]

[z]

FORM 5

[a]

STANDARD COMMUNITY CHARGE DEMAND NOTICE FOR THE FINANCIAL YEAR [b]

Date of notice

[c]

[d]

[e]

[f]

Class of standard community charge property [fa]

Multiplier for class [fb]

YOU ARE SHOWN IN THE COMMUNITY CHARGES REGISTER AS SUBJECT TO A STANDARD COMMUNITY CHARGE AND YOU ARE REQUIRED TO PAY THE AMOUNT INDICATED BELOW. THE COMMUNITY CHARGE HELPS TO PAY FOR THE SERVICES PROVIDED BY YOUR LOCAL COUNCILS. COUNTY AND DISTRICT COUNCILS (BUT NOT COMMUNITY OR TOWN COUNCILS) ALSO RECEIVE GOVERNMENT GRANTS AND A SHARE FROM THE NATIONAL POOL OF RATES FROM BUSINESSES AND OTHER NON-DOMESTIC RATEPAYERS.

[g] [i] [k] [m] [o]	£
Collection adjustment	[h] [j] [l] [n] [p] [q]
PERSONAL COMMUNITY CHARGE FOR [r]	[s]
Standard community charge multiplier	[ti]
Standard charge for the year	[tii]
Amount for the period [u]	[v]
[w]	[x]
AMOUNT PAYABLE BY YOU	[y]

[z]

Darperir cyfieithiad o'r hysbysiad hawlio tâl cymunedol hwn os bydd arnoch ei eisiau. Dylech wneud cais yn ddi-oed i:

[za]

FORM 6

[a]

HYSBYSIAD HAWLIO TÂL CYMUNEDOL SAFONOL AR GYFER Y FLWYDDYN ARIANNOL [b]

Dyddiad yr hysbysiad

[c]

[d]

[e]

[f]

Dosbarth yr eiddo tâl cymunedol safonol [fa]

Lluosydd ar gyfer y dosbarth [fb]

DENGYS Y GOFRESTR TALIADAU CYMUNEDOL EICH BOD YN DESTUN TÂL CYMUNEDOL SAFONOL AC MAE'N OFYNNOL I CHI DALU'R SWM A NODIR ISOD.
MAE'R TÂL CYMUNEDOL YN HELPŪ TALU AM Y GWASANAETHAU A DDARPERIR GAN EICH CYNGHORAU LLEOL. MAE CYNGHORAU SIR A DOSBARTH (OND NID CYNGHORAU CYMUNED NA CHYNGHORAU TREF) HEFYD YN CAEL GRANTIAU'R LLYWODRAETH A RHAN O'R PŴL CENEDLAETHOL O DRETHI ODDI WRTH FUSNESAU A THALWYR TRETHI ANNOMESTIG ERAILL.

[g] [i] [k] [m] [o] Addasiad casglu	£ [h] [j] [l] [n] [p] [q]
TÂL CYMUNEDOL PERSONOL AR GYFER [r]	[s]
Lluosydd y tâl cymunedol safonol	[ti]
Tâl safonol ar gyfer y flwyddyn	[tii]
Swm am y cyfnod [u]	[v]
[w]	[x]
SWM SY'N DALADWY GENNYCH	[y]

[z]

A translation of this community charge demand notice will be provided if you require it. You should apply immediately to:

[za]

MATTERS TO BE CONTAINED IN COMMUNITY CHARGE DEMAND NOTICES

PART I

PREScribed MATTERS FOR INCLUSION IN A PERSONAL COMMUNITY CHARGE DEMAND NOTICE

1. Subject to regulation 10 and to paragraph 2, the matters described in paragraph 3 are prescribed for inclusion in a personal community charge demand notice, in the positions indicated by (and in substitution for) the corresponding letters and brackets in forms 1, 2 and 3.

2.—(1) Subject to sub-paragraph (2), insofar as the inclusion of a prescribed matter in a personal community charge demand notice involves the use of words (whether or not words are prescribed for such use), the words used shall be—

- (a) in English and in Welsh where the notice is in form 1,
- (b) in English where the notice is in form 2,
- (c) in Welsh where the notice is in form 3.

(2) Except where provision is made to the contrary, the requirements of sub-paragraph (1) do not apply to the inclusion in a personal community charge demand notice of the matters described at [a], [e], [f], [g], [i], [k], [m], [o] and [za] of paragraph 3.

(3) Where the period (entered in accordance with [u] of paragraph 3) to which a personal community charge demand notice relates is one period which includes every day in the relevant year, the matters described at [te] and [tf] of paragraph 3 may be omitted.

(4) Insofar as the inclusion of any prescribed matter involves the calculation of any sum of money, the calculation shall be rounded to the nearest penny, and if the sum of money is an amount which is an exact multiple of a half penny, but not a whole penny, it shall be rounded down.

3. The matters are:—

- [a]. The name and address of the charging authority issuing the personal community charge demand notice (“the notice”).
- [b]. The relevant year.
- [c]. The date of the notice.
- [d]. The reference number (if any) of the chargeable person’s account with the charging authority together with (if there is such a number) the words “Ref. no.” and “Rhif. cyf.” included immediately above or immediately to the left side of the reference number.
- [e]. The name of the person on whom the notice is to be served, and the address at which it is to be served.
- [f]. If the address of the relevant residence is different from the address to be inserted in accordance with [e] above, the words “Address on the community charges register” and “Cyfeiriad ar y gofrestr taliadau cymunedol”, included in accordance with paragraph 2(1), followed by the address of the relevant residence.
- [g]. The name of the relevant county council.
- [h]. The amount calculated in accordance with the formula—

$$\frac{A}{P}$$

where—

A is the amount of the precept issued by the relevant county council, less the amount of any portion of that precept issued in respect of special expenses which relate to part only of the charging authority’s area,

P is the relevant population of the charging authority’s area for the relevant year notified to the relevant county council under paragraph 5(4) of Schedule 12A to the Act(a).

- [i]. The name of the charging authority.
- [j]. The amount calculated in accordance with the formula—

$$\frac{B}{P}$$

(a) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 74.

where—

B is the amount calculated by the charging authority under section 95(4) of the Act, less any amount included in that amount in respect of special expenses,

P is the relevant population of the charging authority's area for the relevant year notified to the relevant county council under paragraph 5(4) of Schedule 12A to the Act.

- [k]. The name of the community council (if any) the area of which contains the relevant residence, and in respect of which an amount is entered in accordance with [l] below.
- [l]. The amount calculated in accordance with the formula—

$$\frac{C}{Pa}$$

where—

C is either—

- (i) the amount of the precept (if any) issued by the community council the area of which contains the relevant residence, or
- (ii) if the provisions of section 37 of the Act apply because no such precept has been issued by that community council at the time the charging authority sets the relevant charge, the amount (if any) which, in accordance with the provisions of section 37 of the Act, as they so apply, is included by the charging authority among the items listed in section 32(4) of the Act in setting the relevant charge,

Pa is the population (whether the relevant population found for the purposes of section 69 of the Act(a), or the figure which would be the relevant population if it needed to be found for those purposes) of the community council's area for the relevant year, notified to the community council under the Charging Authorities (Notification of Precept Population) (Wales) Regulations 1989(b).

- [m]. A description of each item of special expenses (if any) of the relevant county council for the relevant year which is stated in the precept issued by that council to be applicable to the area which contains the relevant residence, but is not so applicable to the whole of the charging authority's area.
- [n]. In respect of each item of special expenses (if any) entered in accordance with [m] above, the amount calculated in accordance with the formula—

$$\frac{D}{Pb}$$

where—

D is the amount of the portion of the precept concerned which relates to that item,

Pb is the relevant population (whether found for the purposes of section 69 of the Act or otherwise) for the relevant year of the area to which that item is applicable, notified to the body to whose levy the item of special expenses relates, in accordance with regulations made under section 74 of the Act(c),

each amount to be placed to the right side of the description of the item of special expenses to which it relates.

- [o]. A description of each item of special expenses (if any) of the charging authority which was included in the amount calculated by it under section 95(4) of the Act, and which relates to a part of its area which contains the relevant residence.
- [p]. In respect of each item of special expenses (if any) entered in accordance with [o] above, the amount calculated in accordance with the formula—

$$\frac{E}{Pc}$$

where—

E is the amount included in the amount calculated by the charging authority under section 95(4) of the Act, which relates to that item,

Pc is either—

- (i) the relevant population (whether found for the purposes of section 69 of the Act or

(a) Section 69 was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 50.

(b) S.I. 1989/2305.

(c) Section 74 was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 53.

otherwise) for the relevant year of the area to which that item is applicable, notified to the body to whose levy, or special levy, the item of special expenses relates, in accordance with regulations made under section 74 or 75 of the Act(a), or

- (ii) in any other case, the population which would be the relevant population for that area for the relevant year if it needed to be found for the purposes of section 69 of the Act,

each amount to be placed to the right side of the description of the item of special expenses to which it relates.

- [q]. The difference (if any) between the relevant charge and the sum of the amounts entered in accordance with [h], [j], [l], [n] and [p] above, such difference to be shown as a deduction if the sum of those amounts is greater than the relevant charge.
- [r]. The relevant year.
- [s]. The relevant charge.
- [ta]. If section 13 of the Act applies for every period to which the notice relates, the words "Charge at student rate" and "Tâl yn ôl y gyfradd myfyrwyr".
- [tb]. If section 13 of the Act applies for every period to which the notice relates, the amount calculated by dividing the relevant charge by 5.
- [tc]. If regulations under section 13A of the Act(b) apply to reduce the amount the chargeable person is liable to pay in respect of the personal community charge to which the notice relates—
- (a) where section 13 of the Act does not apply for a period to which the notice relates, the words "Less transitional relief" and "Llai rhyddhad dros dro",
 - (b) where section 13 of the Act applies for every period to which the notice relates, the words "Less transitional relief at student rate" and "Llai rhyddhad dros dro yn ôl y gyfradd myfyrwyr".
- [td]. If regulations under section 13A of the Act apply to reduce the amount the chargeable person is liable to pay in respect of the personal community charge to which the notice relates—
- (a) where section 13 of the Act does not apply for a period to which the notice relates, the amount of the applicable relief,
 - (b) where section 13 of the Act applies for every period to which the notice relates, one fifth of the applicable relief.
- [te]. If regulations under section 13A of the Act apply to reduce the amount the chargeable person is liable to pay in respect of the personal community charge to which the notice relates, the words "Charge less transitional relief" and "Tâl llai rhyddhad dros dro".
- [tf]. If regulations under section 13A of the Act apply to reduce the amount the chargeable person is liable to pay in respect of the personal community charge to which the notice relates—
- (a) where section 13 of the Act does not apply for a period to which the notice relates, the relevant charge less the applicable relief,
 - (b) where section 13 of the Act applies for every period to which the notice relates, one fifth of the relevant charge less one fifth of the applicable relief.
- [u]. The period, or periods, to which the notice relates, entered one below the other with the periods to which section 13 of the Act does not apply (if any) entered first; and where a period is entered to which section 13 of the Act does not apply, there shall be included, in the case of each period entered to which section 13 of the Act applies, the words "Amount at student rate for the period" and "Swm yn ôl y gyfradd myfyrwyr am y cyfnod", such words to be placed immediately to the left side of the description of the period to which those words relate.
- [v]. Either—
- (i) where one period only is entered in accordance with [u] above, and that period includes every day in the relevant year, either—
 - (a) where section 13 of the Act does not apply for that period, the relevant charge less the applicable relief (if any), or
 - (b) where section 13 of the Act applies for that period, one fifth of the relevant charge less one fifth of the applicable relief (if any),

or—

- (ii) in any other case, the amount calculated, for each period entered in accordance with

(a) Section 75 was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 55.

(b) Section 13A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 5.

[u] above, in accordance with the formula—

$$\frac{F \times G}{H}$$

where—

F is either—

- (a) where section 13 of the Act does not apply, the relevant charge, less the applicable relief (if any), or
- (b) where section 13 of the Act applies, one fifth of the relevant charge, less one fifth of the applicable relief (if any),

G is the number of days falling within the period concerned,

H is the number of days in the relevant year,

each such amount to be placed to the right side of the description of the period to which it relates.

[w]. A description of each adjustment (entered one below the other) to the amount, or the sum of the amounts, (as the case may be) of the amounts entered in accordance with [v] above, which is required or permitted to be made under any statutory provision apart from section 13 of the Act and regulations under section 13A of the Act.

[x]. The amount of each adjustment entered in accordance with [w] above, each such amount to be placed to the right side of the description of the adjustment to which that amount relates.

[y]. The amount required to be paid under the notice.

[z]. (i) Where regulation 17(1) of the principal community charge regulations applies, and the provisions of Part I of Schedule 1 to those regulations apply to require that the amount required to be paid under the notice is to be payable in more than one instalment, the words—

“The amount shown as payable by you is payable in [] instalments. The first payment of £[] is due on [] followed by [] payment(s) of [] due on []”, and
“Mae'r swm a ddangosir fel swm taladwy gennych i'w dalu mewn [] rhandaliad. Mae'r taliad cyntaf o £[] yn ddyledus ar [] ac wedyn [] taliad o [] yn ddyledus ar []”,

with, in each case, the square brackets replaced by amounts and days, in accordance with Part I of Schedule 1 to the principal community charge regulations.

(ii) Where regulation 17(1) of the principal community charge regulations applies, and the provisions of Part I of Schedule 1 to those regulations apply to require that the amount required to be paid under the notice is to be payable in a single instalment, the words—

“The amount shown as payable by you is payable in one sum due on []”, and
“Mae'r swm a ddangosir fel swm taladwy gennych i'w dalu mewn un swm sy'n ddyledus ar []”,

with, in each case, the square brackets replaced by the day on which the amount required to be paid under the notice is payable.

(iii) Where regulation 17(2) of the principal community charge regulations applies, the words—

“The amount shown as payable by you is payable in accordance with the agreement reached between you and [] []. Details of this agreement are attached. Details of this agreement are available on request from [].”, and

“Mae'r swm a ddangosir fel swm taladwy gennych yn daladwy yn unol â'r cytundeb a wnaed rhyngoch a [] []. Mae manylion y cytundeb hwnnw ynghlwm. Mae manylion y cytundeb hwnnw ar gael drwy wneud cais oddi wrth [].”,

with, in each case, the first set of square brackets replaced by the name of the charging authority, the second or third sentence deleted as appropriate, and

(i) where the second sentence is deleted, the second set of square brackets also deleted and the third set of square brackets replaced by the name and address of the person from whom a copy of the agreement concerned may be requested,

(ii) where the third sentence is deleted, the second set of square brackets replaced by “on” and “ar” and the date of the agreement concerned.

[za]. For forms 2 and 3 only, the name and address of the person from whom a translation of the notice may be requested.

PART II

PRESCRIBED MATTERS FOR INCLUSION IN A STANDARD COMMUNITY CHARGE DEMAND NOTICE

4. Subject to regulation 11 and to paragraph 5, the matters described in paragraph 6 are prescribed for inclusion in a standard community charge demand notice, in the positions indicated by (and in substitution for) the corresponding letters and brackets in forms 4, 5 and 6.

5.—(1) Subject to sub-paragraph (2), insofar as the inclusion of a prescribed matter in a standard community charge demand notice involves the use of words (whether or not words are prescribed for such use), the words used shall be—

- (a) in English and in Welsh where the notice is in form 4,
- (b) in English where the notice is in form 5,
- (c) in Welsh where the notice is in form 6.

(2) Except where provision is made to the contrary, the requirements of sub-paragraph (1) do not apply to the inclusion in a standard community charge demand notice of the matters described at [a], [e], [f], [g], [i], [k], [m], [o] and [za] of paragraph 6.

(3) Insofar as the inclusion of any prescribed matter involves the calculation of any sum of money, the calculation shall be rounded to the nearest penny, and if the sum of money is an amount which is an exact multiple of a half penny, but not a whole penny, it shall be rounded down.

6. The matters are:—

- [a]. The name and address of the charging authority issuing the standard community charge demand notice (“the notice”).
- [b]. The relevant year.
- [c]. The date of the notice.
- [d]. The reference number (if any) of the chargeable person’s account with the charging authority together with (if there is such a number) the words “Ref. no.” and “Rhif. cyf.” included immediately above or immediately to the left side of the reference number.
- [e]. The name of the person on whom the notice is to be served, and the address at which it is to be served.
- [f]. If the address of the relevant property is different from the address to be inserted in accordance with [e] above, the words “Address on the community charges register” and “Cyfeiriad ar y gofrestr taliadau cymunedol”, included in accordance with paragraph 5(1), followed by the address of the relevant property.
- [fa]. The relevant class or classes.
- [fb]. The relevant multiplier or multipliers.
- [g]. The name of the relevant county council.
- [h]. The amount calculated in accordance with the formula—

$$\frac{A}{P}$$

where—

A is the amount of the precept issued by the relevant county council, less the amount of any portion of that precept issued in respect of special expenses which relate to part only of the charging authority’s area,

P is the relevant population of the charging authority’s area for the relevant year notified to the relevant county council under paragraph 5(4) of Schedule 12A to the Act.

- [i]. The name of the charging authority.
- [j]. The amount calculated in accordance with the formula—

$$\frac{B}{P}$$

where—

B is the amount calculated by the charging authority under section 95(4) of the Act, less any amount included in that amount in respect of special expenses,

P is the relevant population of the charging authority’s area for the relevant year notified to the relevant county council under paragraph 5(4) of Schedule 12A to the Act.

- [k]. The name of the community council (if any) the area of which contains the relevant property, and in respect of which an amount is entered in accordance with [1] below.
- [l]. The amount calculated in accordance with the formula—

$$\frac{C}{Pa}$$

where-

C is either-

- (i) the amount of the precept (if any) issued by the community council the area of which contains the relevant property, or
- (ii) if the provisions of section 37 of the Act apply because no such precept has been issued by that community council at the time the charging authority sets the relevant charge, the amount (if any) which, in accordance with the provisions of section 37 of the Act, as they so apply, is included by the charging authority among the items listed in section 32(4) of the Act in setting the relevant charge,

Pa is the population (whether the relevant population found for the purposes of section 69 of the Act, or the figure which would be the relevant population if it needed to be found for those purposes) of the community council's area for the relevant year, notified to the community council under the Charging Authorities (Notification of Precept Population) (Wales) Regulations 1989.

- [m]. A description of each item of special expenses (if any) of the relevant county council for the relevant year which is stated in the precept issued by that council to be applicable to the area which contains the relevant property, but is not so applicable to the whole of the charging authority's area.
- [n]. In respect of each item of special expenses (if any) entered in accordance with [m] above, the amount calculated in accordance with the formula-

$$\frac{D}{Pb}$$

where-

D is the amount of the portion of the precept concerned which relates to that item,

Pb is the relevant population (whether found for the purposes of section 69 of the Act or otherwise) for the relevant year of the area to which that item is applicable, notified to the body to whose levy the item of special expenses relates, in accordance with regulations made under section 74 of the Act,

each amount to be placed to the right side of the description of the item of special expenses to which it relates.

- [o]. A description of each item of special expenses (if any) of the charging authority which was included in the amount calculated by it under section 95(4) of the Act, and which relates to a part of its area which contains the relevant property.
- [p]. In respect of each item of special expenses (if any) entered in accordance with [o] above, the amount calculated in accordance with the formula-

$$\frac{E}{Pc}$$

where-

E is the amount included in the amount calculated by the charging authority under section 95(4) of the Act, which relates to that item,

Pc is either-

- (i) the relevant population (whether found for the purposes of section 69 of the Act or otherwise) for the relevant year for the area to which that item is applicable, notified to the body to whose levy, or special levy, the item of special expenses relates, in accordance with regulations made under section 74 or 75 of the Act, or
- (ii) in any other case, the population which would be the relevant population for that area for the relevant year if it needed to be found for the purposes of section 69 of the Act,

each amount to be placed to the right side of the description of the item of special expenses to which it relates.

- [q]. The difference (if any) between the relevant charge, and the sum of the amounts entered in accordance with [h], [j], [l], [n] and [p] above, such difference to be shown as a deduction if the sum of those amounts is greater than the relevant charge.
- [r]. The relevant year.
- [s]. The relevant charge.
- [ti]. The relevant multiplier or multipliers.
- [tii]. The amount or the sum of the amounts entered in accordance with [v] below.
- [u]. The period, or periods, to which the notice relates, entered one below the other.

[v]. The amount calculated, for each period entered in accordance with [u] above, in accordance with the formula—

$$\frac{I \times J \times G}{H}$$

where—

I is the relevant multiplier applicable for the period concerned,

J is the relevant charge,

G is the number of days falling within the period concerned,

H is the number of days in the relevant year,

each such amount to be placed to the right side of the description of the period to which it relates.

[w]. A description of each adjustment (entered one below the other) to the amount, or the sum of the amounts, (as the case may be) entered in accordance with [v] above, which is required or permitted to be made under any statutory provision.

[x]. The amount of each adjustment entered in accordance with [w] above, each such amount to be placed to the right side of the description of the adjustment to which that amount relates.

[y]. The amount required to be paid under the notice.

[z]. (i) Where regulation 17(1) of the principal community charge regulations applies, and the provisions of Part I of Schedule 1 to those regulations apply to require that the amount required to be paid under the notice is to be payable in more than one instalment, the words—

“The amount shown as payable by you is payable in [] instalments. The first payment of £[] is due on [] followed by [] payment(s) of [] due on []”, and

“Mae'r swm a ddangosir fel swm taladwy gennyh i'w dalu mewn [] rhandaliad. Mae'r taliad cyntaf o £[] yn ddyledus ar [] ac wedyn [] taliad o [] yn ddyledus ar []”

with, in each case, the square brackets replaced by amounts and days, in accordance with Part I of Schedule 1 to the principal community charge regulations.

(ii) Where regulation 17(1) of the principal community charge regulations applies, and the provisions of Part I of Schedule 1 to those regulations apply to require that the amount required to be paid under the notice is to be payable in a single instalment, the words—

“The amount shown as payable by you is payable in one sum due on []”, and

“Mae'r swm a ddangosir fel swm taladwy gennyh i'w dalu mewn un swm sy'n ddyledus ar []”,

with, in each case, the square brackets replaced by the day on which the amount required to be paid under the notice is payable.

(iii) Where regulation 17(2) of the principal community charge regulations applies, the words—

“The amount shown as payable by you is payable in accordance with the agreement reached between you and [] []. Details of this agreement are attached. Details of this agreement are available on request from [].”, and

“Mae'r swm a ddangosir fel swm taladwy gennyh yn daladwy yn unol â'r cytundeb a wnaed rhyngoch a [] []. Mae manylion y cytundeb hwnnw ynghlwm. Mae manylion y cytundeb hwnnw ar gael drwy wneud cais oddi wrth [].”,

with, in each case, the first set of square brackets replaced by the name of the charging authority, the second or third sentence deleted as appropriate, and

(i) where the second sentence is deleted, the second set of square brackets also deleted and the third set of square brackets replaced by the name and address of the person from whom a copy of the agreement concerned may be requested,

(ii) where the third sentence is deleted, the second set of square brackets replaced by “on” and “ar” and the date of the agreement concerned.

[za]. For forms 5 and 6 only, the name and address of the person from whom a translation of the notice may be requested.

PART III
INTERPRETATION

7.—(1) In this Schedule—

“applicable relief” means the amount (if any) prescribed in Schedule 1 to the Personal Community Charge (Relief) (Wales) Regulations 1990(a) in relation to the area in which, in accordance with those regulations, the relevant residence is situated;

“relevant charge” means the amount set (or last set) for the relevant year by the charging authority under section 32, 34 or 35 of the Act(b) for its personal community charges for (as the case may be) its area or the part of its area which contains the relevant residence or the relevant property (as the case may be);

“relevant class”, in relation to a relevant property, is the class or each class (as the case may be) specified by the charging authority under section 40 of the Act(c) by reference to which the amount payable under a standard community charge demand notice is calculated;

“relevant multiplier”, in relation to a relevant class, is the multiplier which by virtue of section 40 of the Act is effective for the relevant year for properties of that relevant class;

“relevant property” means the property by virtue of which the person on whom a standard community charge demand notice is to be served is shown in the charging authority’s register as subject to the charge to which that notice relates;

“relevant residence” means the residence by virtue of which the person on whom a personal community charge demand notice is to be served is shown in the charging authority’s register as subject to the charge to which that notice relates.

(2) References in this Schedule to a precept are, in each case, to a precept by reference to which the charging authority set the relevant charge.

(3) References in this Schedule to an amount calculated by the charging authority under section 95(4) of the Act are, in each case, to the amount calculated by reference to which the charging authority set the relevant charge.

(4) References in this Schedule to a period to which a community charge demand notice relates shall be taken to be references to a period of days in respect of which the amount the chargeable person is liable to pay in respect of the relevant charge for each day in the period is, or is estimated by the charging authority to be, the same.

SCHEDULE 3

Regulation 13

MATTERS TO BE CONTAINED IN RATE DEMAND NOTICES

1. The matters mentioned in paragraphs 2 to 6 are prescribed for inclusion in a rate demand notice.

2. A statement of the address and description of each hereditament to which the rate demand notice relates (“relevant hereditament”) as it appears in the local non-domestic rating list of the charging authority.

3. A statement of the rateable value shown in the list of each relevant hereditament.

4. A statement of the non-domestic rating multiplier applicable for the relevant year.

5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the rate demand notice, it was understood or assumed that the conditions mentioned in section 45(1) of the Act(d) were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is one half of that which it would be if the ratepayer were in occupation of the hereditament.

(a) S.I. 1990/288.

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

(c) Section 40 was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 18.

(d) Section 45(1) was amended by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 23.

6. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the rate demand notice, it was understood or assumed that—

- (a) the chargeable amount would fall to be calculated under section 43(5) or 45(5) of the Act,
- (b) the chargeable amount would fall to be calculated under section 43(4) or (5) of the Act as modified by paragraph 9 of Schedule 7A to the Act(a),
- (c) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the Act as substituted by section 44A(7) or (9) of the Act(b), or
- (d) rules under section 47(1)(a) or 58(3)(a) of the Act would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the rate demand notice is reduced or increased as compared with the amount which would have been demanded if section 43(4) without modification, and (so far as is relevant) section 44(2) without substitution, or (as the case may be) 45(4), applied to the calculation of the chargeable amount for those days.

SCHEDULE 4

Regulations 16 and 17

EXPLANATORY INFORMATION FOR SUPPLY WITH COMMUNITY CHARGE DEMAND NOTICES

PART I

The form of words set out below is prescribed for the purposes of regulations 16 and 17—

EXPLANATORY NOTES

The information given below is to help you to understand your community charge demand. It explains some of the terms which may be used on your demand and in the supporting information.

Personal community charge: This is the community charge which the charging authority (district council) has set for your area. The charging authority sets the charge by taking into account the amount needed by each of your local authorities to finance their spending, after allowing for their income from other sources. District and county councils (but not community or town councils) receive Government grants, and income from the national pool of non-domestic rates, to help fund their spending.

Collection adjustment: This is a technical adjustment which the charging authority may make when setting the community charge. An adjustment may be made to take into account that part of the charge which will be needed to cover such matters as the net cost of people moving on or off the community charges register, or community charges which the charging authority was not able to collect in the previous year.

Transitional relief: Your charge demand may show that your bill has been reduced because your community qualifies for assistance under the Government's transitional relief scheme. Personal community chargepayers in some communities are entitled to relief following the changeover from domestic rates to the community charge. Relief is calculated by reference to the difference between an average rate bill per adult for the area in 1989/90 and the community charge which the charging authority could set for the area if your local authorities were to spend in line with Government plans.

Community charge benefit: Your charge demand may show that you have already been awarded community charge benefit. Benefit is available for people with a low income and if you think you might qualify but have not already applied, or want further information, you should contact your district council now.

Amounts needed for a standard level of service: These amounts are the Government's view, for the purposes of sharing out Government revenue support grant, of the appropriate level of spending for the local authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in Wales. Local authorities and other spending bodies may decide to provide a different level of service, and they may also vary in their efficiency.

(a) Schedule 7A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 40.

(b) Section 44A was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 22, and section 44 was amended by paragraph 21 of that Schedule.

Government revenue support grant: The amount of this grant for each district and county council is calculated on the basis that a standard level of service can broadly be provided everywhere in Wales for the same community charge. (The Government also provides specific grants to help with particular kinds of spending.)

Students: People who are registered as full-time students pay 1/5 of the personal community charge while they are undertaking a full-time course of education. Registered students are not as individuals eligible for community charge benefit but will receive transitional relief if they are personal chargepayers in qualifying communities. Students who are entitled to transitional relief will receive 1/5 of the transitional relief they would have received if they had been liable to the full community charge.

Non-domestic rates: The occupiers or owners of non-domestic properties pay non-domestic rates. All non-domestic rates collected in Wales are pooled together and district and county councils receive shares of the money from this pool.

PART II

The form of words set out below is prescribed for the purposes of regulations 16 and 17-

NODIADAU ESBONIADOL

Bwrriedir i'r wybodaeth isod eich helpu i ddeall eich ffurflen hawlio tâl cymunedol. Mae'n esbonio rhai o'r termau a allai gael eu defnyddio ar eich ffurflen hawlio ac yn y wybodaeth ategol.

Tâl Cymunedol Personol: Dyma'r tâl cymunedol a bennwyd ar gyfer eich ardal gan yr awdurdod sy'n ei godi (y cyngor dosbarth). Mae'r awdurdod sy'n codi'r tâl yn ei bennu drwy gymryd i ystyriaeth y swm y mae ei angen gan bob un o'ch awdurdodau lleol i ariannu eu gwariant, a hynny ar ôl caniatáu am eu hincwm o ffynonellau eraill. Caiff cyngorau sir a dosbarth (ond nid cyngorau cymuned na chynghorau tref) grantiau gan y Llywodraeth, ac incwm o'r pŵl cenedlaethol o drethi annomestig, i helpu ariannu eu gwariant.

Addasiad casglu: Dyma'r addasiad technegol y gall yr awdurdod sy'n codi'r tâl ei wneud wrth bennu'r tâl cymunedol. Gellir gwneud addasiad er mwyn cymryd i ystyriaeth y rhan honno o'r tâl y bydd ei hangen i dalu am faterion megis cost net pobl yn ymuno â'r gofrestr taliadau cymunedol neu'n symud oddi arni, neu daliadau cymunedol nad oedd modd i'r awdurdod sy'n eu codi eu casglu yn ystod y flwyddyn flaenorol.

Rhyddhad dros dro: Gallai'ch ffurflen hawlio ddangos bod eich bil wedi'i leihau am fod eich cymuned yn gymwys i gael cymorth o dan gynllun rhyddhad dros dro y Llywodraeth. Mae gan dalwyr tâl cymunedol personol mewn rhai cymunedau hawl i gael rhyddhad yn sgîl y newid o drethi domestig i'r tâl cymunedol. Cyfrifir y rhyddhad drwy gyfeirio at y gwahaniaeth rhwng y bil trethi cyfartalog i bob oedolyn ar gyfer yr ardal ym 1989/90 a'r tâl cymunedol y gallai'r awdurdod sy'n codi'r ei bennu ar gyfer yr ardal pe bai'ch awdurdodau lleol yn gwario yn unol â chynlluniau'r Llywodraeth.

Budd-dâl tâl cymunedol: Gallai'ch ffurflen hawlio ddangos bod budd-dâl tâl cymunedol wedi'i ddyfarnu i chi eisoes. Mae budd-dâl ar gael i bobl sydd ag incwm isel ac os credwch y gallech fod yn gymwys a chithau heb wneud cais hyd yn hyn, neu os ydych am gael gwybodaeth bellach, dylech gysylltu â'ch cyngor dosbarth yn awr.

Symiau y mae eu hangen ar gyfer lefel safonol o wasanaethau: Y lefelau hyn yw barn y Llywodraeth, at ddibenion rhannu grant cynnal refeniw y Llywodraeth, ar y lefel wario sy'n briodol i'r awdurdodau yn eich ardal i'w galluogi i ddarparu lefel weddol gyfartal o wasanaethau, gan gymryd i ystyriaeth amgylchiadau arbennig yr ardal. Pennir y lefel safonol o wasanaethau drwy gyfeirio at gyfanswm y gwario refeniw y cred y Llywodraeth ei fod yn briodol ar gyfer holl awdurdodau lleol Cymru. Gall awdurdodau lleol ac awdurdodau eraill sy'n gwario benderfynu darparu lefel wahanol o wasanaethau, a gallant hefyd amrywio o ran eu heffeithlonrwydd.

Grant y Llywodraeth i gynnal refeniw: Cyfrifir swm y grant hwn ar gyfer pob dosbarth ar y sail bod modd daparu'r un lefel, yn fras, o wasanaethau ledled Cymru am yr un tâl cymunedol. (Mae'r Llywodraeth hefyd yn darparu grantiau penodol i helpu gyda mathau arbennig o wario.)

Myfyrwyr: mae pobl sydd wedi'u cofrestru'n fyfyrwyr amser-llawn yn talu 1/5 o'r tâl cymunedol personol tra byddant yn dilyn cwrs addysg amser-llawn. Nid yw myfyrwyr cofrestredig yn gymwys fel unigolion i gael budd-dâl tâl cymunedol ond fe gânt ryddhad dros dro os ydynt yn dalwyr tâl personol mewn cymunedau cymwys. Caiff myfyrwyr sydd â hawl i gael rhyddhad dros dro 1/5 o'r rhyddhad dros dro llawn y byddent wedi'i gael pe baent yn gorfod talu'r tâl cymunedol llawn.

Trethi annomestig: Bydd deiliaid neu berchnogion eiddo annomestig yn talu trethi annomestig. Cyfunir yr holl drethi annomestig yng Nghymru a chaiff cyngorau dosbarth a sir gyfran o'r arian o'r pŵl hwnnw.

EXPLANATORY INFORMATION FOR SUPPLY WITH RATE DEMAND NOTICES

PART I

The form of words set out below is prescribed for the purposes of regulations 18 and 19—

EXPLANATORY NOTES

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from charging authorities.

Rateable value: This is set by the Inland Revenue Valuation Officer by reference to the Officer's estimate of the annual rent, at 1st April 1988 values, at which the property could have been let on the open market. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. If the ratepayer disagrees with the value he may at any time between 1st April and 30th September 1990 propose to the Valuation Officer that it be changed. After that date a proposal by the ratepayer to change the value may only be made in certain circumstances. Further information about this is available from the local valuation office of the District Valuer. (On appeal, values may be moved up or down).

Local rating list: This contains the address, description and rateable value of each non-domestic property for which rates are payable to a charging authority (district council). Copies are held at valuation offices and by the charging authority. They are open to public inspection.

National non-domestic rating multiplier: This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier is set by the Government and is the same for the whole of Wales.

Transitional arrangements: Transitional arrangements will operate to phase in the new non-domestic rating system, as follows:

Properties with higher rate bills

A ratepayer will not normally face an annual increase in rates in real terms of more than 15% on a small property or 20% on any other property. Small properties are those with rateable values of less than £10,000 on 1 April 1990. To determine whether the transitional arrangements apply, the new rate bill is compared with the rate bill in 1989-90 (calculated, for most properties, by multiplying the general rate poundage by the rateable value of the property on 15th February 1989). Where the rate bill based on the 1990 rateable value exceeds the 1989/90 rate bill in real terms (determined by reference to changes in the retail prices index) by more than 15% for a small property or 20% for any other property, the 1990-91 bill will be limited in real terms to those percentage increases.

Properties with lower rate bills

A ratepayer's liability will not normally fall in real terms by more than 15.5% for a small property or 10.5% for a large property. To determine whether the transitional arrangements apply, the new rate bill is compared with the 1989-90 bill (calculated as described above for properties with higher rate bills). Where the rate bill based on 1990 rateable values is less than the 1989/90 rate bill in real terms by more than 15.5% for a small property, or 10.5% for a large property, the reduction compared with the 1989/90 rate bill will be limited to the appropriate percentage.

The rate demand notice will show if transitional arrangements apply to a property. For properties with higher rate bills these arrangements will cease to apply if the property changes occupation, and they do not (unless the property consists of advertising rights) apply to properties with a rateable value on 1st April 1990 of less than £500.

Unoccupied property rating: Owners of unoccupied non-domestic properties may be liable to empty property rates, which are charged at 50% of the normal liability. Liability begins after the property has been empty for 3 months. Certain types of property, for example warehouses and factories, are exempt from empty property rates.

Charitable and discretionary relief: Charities are entitled to relief from rates on any non-domestic property wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

PART II

The form of words set out below is prescribed for the purposes of regulations 18 and 19-

NODIADAU ESBONIADOL

Mae'r wybodaeth isod yn esbonio rhai o'r termau a allai gael eu defnyddio ar ffurflen hawlio trethi annomestig ac yn y wybodaeth ategol. Gellir cael gwybodaeth bellach am rwymedigaeth i dalu trethi annomestig oddi wrth yr awdurdodau sy'n eu codi.

Gwerth trethiannol: Pennir hwn gan Swyddog Prasio Cyllid y Wlad drwy gyfeirio at amcangyfrif y Swyddog o'r rhent blynyddol, yn ôl gwerthoedd 1 Ebrill 1988, y gellid ei godi wrth osod yr eiddo ar y farchnad agored. Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y bydd y gwerth trethiannol. Os bydd i'r trethdalwr anghytuno â'r gwerth, gall gynnig i'r Swyddog Prasio fod y gwerth yn cael ei newid, a hynny ar unrhyw adeg rhwng 1 Ebrill a 30 Medi 1990. Ar ôl y dyddiad hwnnw, dim ond o dan rai amgylchiadau y gall y trethdalwr wneud cynnig i newid y gwerth. Ceir gwybodaeth bellach am hyn o swyddfa brisio leol Prisiwr y Dosbarth. (Os ceir apêl, gellir symud gwerthoedd i fyny neu i lawr.)

Rhestr drethu leol: Yn hon ceir cyfeiriad, disgrifiad a gwerth trethiannol pob eiddo annomestig y telir trethi arno i awdurdod sy'n codi trethi (cyngor dosbarth). Cedwir copïau mewn swyddfeydd prasio a chan yr awdurdod sy'n codi'r trethi. Maent yn agored i'r cyhoedd eu harchwilio.

Lluosydd trethu annomestig cenedlaethol: Dyma'r gyfradd yn y bunt y lluosir y gwerth trethiannol gyda hi i roi bil trethi blynyddol yr eiddo. Pennir y lluosydd gan y Llywodraeth, a'r un yw'r gyfradd ar gyfer Cymru gyfan.

Trefniadau dros dro: Bydd trefniadau dros dro ar waith i gyflwyno'r system newydd o drethi annomestig yn raddol, fel a ganlyn:

Eiddo â biliau trethi uwch

Fel rheol ni fydd trethdalwr yn wynebu cynnydd blynyddol yn y trethi sydd mewn termau real yn fwy na 15% ar eiddo bach neu 20% ar unrhyw eiddo arall. Eiddo bach yw eiddo gyda gwerth trethiannol o lai na £10,000 ar 1 Ebrill 1990. I benderfynu a yw'r trefniadau dros dro yn gymwys, fe gymherir y bil trethi newydd â bil trethi 1989-90 (a gyfrifir yn achos y rhan fwyaf o eiddo, drwy luosi'r gyfradd yn y bunt ar gyfer y dreth gyffredinol gyda gwerth trethiannol yr eiddo ar 15 Chwefror 1989). Lle bo'r bil trethi a seilir ar werth trethiannol 1990 mwy na 15% yn achos eiddo bach neu 20% yn achos eiddo arall yn uwch mewn termau real na bil trethi 1989-90 (a bennir trwy gyfeirio at newidiadau yn y mynegai prisiau adwerthu), caiff bil 1990-91 ei gyfyngu mewn termau real i'r canrannau hynny o gynnydd.

Eiddo â biliau trethi is

Fel rheol ni fydd rhwymedigaeth trethdalwr yn gostwng mewn termau real mwy na 15.5% yn achos eiddo bach neu 10.5% yn achos eiddo mawr. I benderfynu a yw'r trefniadau dros dro yn gymwys, fe gymherir y bil trethi newydd â bil 1989-90 (a gyfrifir fel y disgrifiwyd uchod ar gyfer eiddo â biliau trethi uwch). Lle bo'r bil trethi a seiliwyd ar werth trethiannol 1990 llai na 15.5% yn achos eiddo bach, neu 10.5% yn achos eiddo mawr yn is mewn termau real na bil trethi 1989/90, caiff y gostyngiad, o'i gymharu â bil trethi 1989/90, ei gyfyngu i'r ganran briodol.

Dangosir yn yr hysbriad hawlio a yw'r trefniadau dros dro yn gymwys i eiddo. Yn achos eiddo â biliau trethi uwch, bydd y trefniadau hyn yn peidio â bod yn gymwys os ceir newid yn naliadaeth yr eiddo, ac nid ydynt yn gymwys i eiddo sydd â gwerth trethiannol o lai na £500 ar 1 Ebrill 1990 (oni bai mai hawliau hysbysebu yw'r eiddo).

Trethu eiddo di-ddeiliad: Gall perchnogion eiddo annomestig sydd heb ddeiliad fod yn agored i dalu trethi eiddo gwag, a godir yn ôl 50% o'r rhwymedigaeth arferol. Bydd y rhwymedigaeth yn dechrau ar ôl i'r eiddo fod yn wag am dri mis. Mae rhai mathau o eiddo, er enghraifft warysau a ffatrïoedd yn rhydd rhag trethi eiddo gwag.

Rhyddhad elusennol a dewisol: Mae gan elusennau hawl i gael rhyddhad rhag trethi ar unrhyw eiddo annomestig a ddefnyddir yn gyfan gwbl neu'n rhannol at ddibenion elusennol. Rhoir rhyddhad yn ôl 80% o'r bil trethi llawn neu o'r bil dros dro lle bo'r trefniadau dros dro yn gymwys. Mae gan yr awdurdodau sy'n codi'r trethi ddisgresiwn i beidio â chodi rhan neu'r cyfan o'r 20% sy'n weddill o fil elusen ar eiddo o'r fath a gall roi rhyddhad hefyd mewn perthynas ag eiddo a ddelir gan gyrrff arbennig sydd heb gael eu sefydlu neu eu rhedeg er mwyn gwneud elw.

SUPPORTING INFORMATION

PART I

FURTHER PRESCRIBED INFORMATION FOR SUPPLY WITH COMMUNITY CHARGE DEMAND NOTICES

1. The information mentioned in paragraphs 2 to 17 is prescribed as information which a charging authority must supply when it serves a community charge demand notice.
2. The estimate of each relevant authority of the aggregate of its gross expenditure and the aggregate of its net expenditure for the relevant year and the preceding year for all services administered by it.
3. The amount allowed by each relevant authority for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95(2) and (3) of the Act for the relevant year or in calculating the amount of its precept for that year (as the case may be).
4. The amount calculated by the charging authority for the relevant year under section 95(4) of the Act, and the amount of the precept for that year of the relevant county council and each relevant community council.
5. The amount allowed by each relevant authority for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year or in calculating the amount of its precept for that year (as the case may be).
6. The estimate of each relevant authority of the amount of its reserves at the end of the relevant year and the preceding year.
7. The amount equal to the sum the Secretary of State calculates under section 82(1) of the Act as falling to be paid to each relevant authority by way of revenue support grant for the relevant year.
8. The amount referred to in paragraph 7 divided by—
 - (a) in the case of the relevant county council, the total of the relevant populations of the areas of charging authorities falling within the area of that council,
 - (b) in the case of the charging authority, the relevant population of its area.
9. The amount the Secretary of State calculates in relation to each relevant authority for the relevant year under paragraph 12 of Schedule 8 to the Act.
10. The amount referred to in paragraph 9 divided by—
 - (a) in the case of the relevant county council, the total of the relevant populations of the areas of charging authorities falling within the area of that council,
 - (b) in the case of the charging authority, the relevant population of its area.
- 11.—(1) In the case of the relevant county council, the amount the Secretary of State determines as its standard spending assessment for the relevant year, set out in table 1.3 of Appendix 1 to the report entitled the Welsh Revenue Support Grant Distribution Report made on 14th December 1989 by the Secretary of State for Wales under section 80 of the Act, together with (to facilitate a comparison between the two amounts in each case) the amount which is the total, for that council for the relevant year, of the amounts referred to in paragraphs 7 and 9 and the aggregate of its precepts.
 - (2) In the case of the charging authority, the amount the Secretary of State determines as its standard spending assessment for the relevant year, set out in table 1.6 of Appendix 1 to the report referred to in sub-paragraph (1), together with (to facilitate a comparison between the two amounts in each case) the amount which is the total, for that council for that year, of the amounts referred to in paragraphs 4, 7 and 9 and the relevant community council precepts for that year.
- 12.—(1) In relation to each relevant authority, its community charge component for standard spending for the relevant year, together with (to facilitate a comparison between the two amounts in each case) its community charge component for that year.
 - (2) In sub-paragraph (1), a relevant authority's community charge component for standard spending for the relevant year is the amount calculated in accordance with the formula—

$$\frac{S}{P} - R - N$$

where—

S is the amount of the relevant authority's standard spending assessment referred to in paragraph 11,

R is the amount, for the relevant authority, referred to in paragraph 8,

N is the amount, for the relevant authority, referred to in paragraph 10,

P is—

- (a) in the case of the relevant county council, the total of the relevant populations of the areas of charging authorities falling within the area of that council,
- (b) in the case of the charging authority, the relevant population of its area.

(3) In sub-paragraph (1), a relevant authority's community charge component for the relevant year is the amount calculated in accordance with the formula—

$$\frac{C}{P}$$

where—

C is—

- (a) in the case of the relevant county council, the aggregate of its precepts,
 - (b) in the case of the charging authority, the total, for that year, of the amount calculated by it under section 95(4) of the Act and the relevant community council precepts,
- P has the meaning assigned to it in sub-paragraph (2).

13. The aggregate amount of any specific grants which the relevant authority received, or expects to receive, in respect of the relevant year, being an amount which it took into account in making its calculation under section 95(3) of the Act for that year, or in calculating the amount of its precept for that year (as the case may be), divided by—

- (a) in the case of the relevant county council, the total of the relevant populations of the areas of charging authorities falling within the area of that council,
- (b) in the case of the charging authority, the relevant population of its area.

14. The aggregate amount of any fees, charges or other income (but not specific grants) which the relevant authority received or expects to receive in respect of the relevant year, and of any reserves which it used or expects to use in respect of that year, being an amount which it took into account in making its calculation under section 95(3) of the Act for that year, or in calculating the amount of its precept for that year (as the case may be), divided by—

- (a) in the case of the relevant county council, the total of the relevant populations of the areas of charging authorities falling within the area of that council,
- (b) in the case of the charging authority, the relevant population of its area.

15. Where an amount is being recovered under the community charge demand notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

16. Where the community charge demand notice concerned is served in respect of a personal community charge, a general indication as to the circumstances in which an entitlement to community charge benefit may arise and as to how it may be claimed and the manner in which it is given, together with information (including an address and telephone number) as to the person to whom enquiries concerning its availability may be directed.

17. Where the community charge demand notice concerned is served in respect of a standard community charge, a description of the class of property specified by the charging authority under section 40 of the Act to which the relevant property belongs, and the multiplier effective for that class.

PART II

FURTHER PRESCRIBED INFORMATION FOR SUPPLY WITH RATE DEMAND NOTICES

18. The information mentioned in paragraphs 2 to 14 is prescribed as information which a charging authority must supply when it serves a rate demand notice.

PART III
INTERPRETATION

19. In this Schedule—

“demand notice” means a community charge demand notice or a rate demand notice;

“relevant authority” means the charging authority by whom the demand notice is issued, and the relevant county council;

“relevant community council” means a community council which has power to issue a precept for the relevant year to the charging authority by whom the demand notice is issued;

“relevant population”, in relation to the area of a charging authority, means the relevant population for the relevant year of that authority’s area notified to the relevant county council under paragraph 5(4) of Schedule 12A to the Act.

20.—(1) References in this Schedule to a calculation of a charging authority under section 95(2) or (3), or the amount calculated under section 95(4), are references to a calculation and an amount calculated respectively by reference to which the charging authority set (or last set) an amount for its personal community charges under section 32, 34 or 35 of the Act for the relevant year.

(2) Subject to sub-paragraph (3), references in this Schedule to a precept of an authority or council are references to the item listed, or included among the items listed, in section 32(4) of the Act (whether a precept or an amount included by the charging authority concerned under the provisions of section 37 of the Act) which relates to that authority or council, and by reference to which the charging authority concerned set (or last set) an amount for its personal community charges under section 32, 34 or 35 of the Act for the relevant year.

(3) References in this Schedule to the aggregate of a county council’s precepts are references to the aggregate of the precepts issued for the relevant year to all its appropriate charging authorities, except that where more than one such precept is issued to an appropriate charging authority, the aggregate shall be calculated having regard to the last such precept to be issued to that authority.

(4) For the purposes of sub-paragraph (3), a charging authority is an appropriate charging authority in relation to a county council if that council is a relevant county council in relation to that charging authority.

21. References in this Schedule to a provision of the Welsh Revenue Support Grant Distribution Report made on 14th December 1989 by the Secretary of State for Wales under section 80 of the Act include references to any equivalent provision of a later report made under section 80 of the Act and approved by resolution of the House of Commons.

22. For the purposes of paragraph 2—

(a) the gross expenditure of a relevant authority in respect of a service for a year is the sum of all items of the authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,

(b) the net expenditure of a relevant authority in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service).

23. The estimates for the relevant year to be supplied pursuant to paragraphs 2 and 6 when the charging authority serves a demand notice are estimates to be made by that authority at the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant county council at the time of the issue of, or in connection with, its precept.

24. Where the relevant year in relation to a demand notice is a financial year beginning in or after 1991, the estimates for the preceding year to be supplied pursuant to paragraphs 2 and 6 when the charging authority serves the notice are estimates made by that authority at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant county council at the time of the issue of, or in connection with, its precept.

25. Where the relevant year in relation to a demand notice is the financial year beginning in 1990, the estimates for the preceding year to be supplied pursuant to paragraphs 2 and 6 when the charging authority serves the notice are to be estimates especially made by the relevant authorities for the purpose.

Signed by authority of the
Secretary of State for Wales
20th February 1990

Ian Grist,
Parliamentary Under Secretary of
State, Welsh Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the form and contents of community charge demand notices, and for the contents of rate demand notices, which are issued by charging authorities (district councils) in Wales, and for the information to be supplied when such notices are served by them.

English, Welsh and bilingual (Welsh and English) forms are prescribed for personal community charge demand notices and standard community charge demand notices (Schedule 1); and the matters required to be included in the notices (Schedule 2) are also prescribed for inclusion in the appropriate language (regulations 3 and 6). Bilingual forms are to be used unless the charging authority resolves otherwise (regulations 4 and 7). Where English only or Welsh only forms are used, a charging authority must provide a translation in the other language on request (regulations 5 and 8).

The Regulations require a community charge demand notice to set out how the amount payable under it is arrived at (regulations 3 and 6, and Schedule 2).

Explanatory notes explaining terminology used in the community charge demand notice (again in the appropriate language) are required to be supplied with the notice, and with a translation of the notice, (regulations 16 and 17, and Schedule 4).

Further information to accompany a community charge demand notice will, amongst other matters, provide particulars for each local authority as to how the call of the charging authority and its county council on the collection fund, together with their revenue support grant entitlement and non-domestic rates allocation, compare with their standard spending assessments determined by the Secretary of State for the purposes of grant distribution under the Welsh Revenue Support Grant Distribution Report (Schedule 6, Part I).

A rate demand notice may be in English or in Welsh or in both languages, with Welsh or English translations to be provided on request (regulation 14). A rate demand notice is required to contain particulars as to the hereditaments to which it relates (including their rateable values), a statement of the rating multiplier for the year, and particulars as to how the demand is affected by relevant rate reliefs (regulation 13 and Schedule 3). A rate demand notice must be accompanied by explanatory notes in the appropriate language (regulation 18 and Schedule 5). A rate demand notice must also be accompanied by certain of the further information (as mentioned above) which will accompany community charge demand notices (Schedule 6, Part II).

Where a community charge demand notice or rate demand notice is invalid because, due to a mistake, it is not in the prescribed form or fails to contain the prescribed matters, demands for payment under it will remain effective provided the payments were properly calculated (regulations 12 and 15). In such cases, the charging authority must take appropriate steps to rectify the error by issuing a correct form to the chargepayer or (as the case may be) by giving the ratepayer a correct statement of the relevant matters.

In order to enable a charging authority to supply the further information mentioned above when it serves its demand notices, the Regulations require the county council concerned to supply the charging authority with appropriate information (regulation 21). In this connection, regulation 22 makes appropriate transitional provision for the first financial year (the year 1990/91).

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r rheoliadau hyn yn darparu ar gyfer ffurf a chynnwys hysbysiadau hawlio tâl cymunedol, ac ar gyfer cynnwys hysbysiadau hawlio trethi, a gyhoeddir gan yr awdurdodau sy'n codi taliadau a threthi (cynghorau dosbarth) yng Nghymru, ac ar gyfer y wybodaeth y mae rhaid ei darparu wrth iddynt gyflwyno'r hysbysiadau hynny.

Pennir ffurfiau Cymraeg, Saesneg a dwyieithog (Cymraeg a Saesneg) ar gyfer hysbysiadau hawlio tâl cymunedol personol a hysbysiadau hawlio tâl cymunedol safonol (Atodlen 1); a phennir y materion y mae'n ofynnol eu cynnwys yn yr hysbysiadau (Atodlen 2) i'w cynnwys yn yr iaith briodol hefyd (rheoliadau 3 a 6). Defnyddir ffurflenni dwyieithog oni bai bod yr awdurdod sy'n codi'r tâl yn penderfynu'n wahanol (rheoliadau 4 a 7). Lle defnyddir ffurflenni uniaith Gymraeg neu uniaith Saesneg, rhaid i'r awdurdod sy'n codi'r tâl ddarparu cyfieithiad yn yr iaith arall os gwneir cais (rheoliadau 5 ac 8).

Mae'r Rheoliadau yn ei gwneud yn ofynnol i hysbysiad hawlio tâl cymunedol nodi sut y cyfrifir y swm sy'n daladwy odano (rheoliadau 3 a 6, ac Atodlen 2).

Mae'n ofynnol darparu nodiadau esboniadol i esbonio'r terminoleg a ddefnyddir yn yr hysbysiad hawlio tâl cymunedol (eto yn yr iaith briodol) gyda'r hysbysiad, a chydychyfieithiad o'r hysbysiad, (rheoliadau 16 a 17, ac Atodlen 4).

Bydd y wybodaeth bellach a anfonir gyda hysbysiad hawlio tâl cymunedol, ymhlith materion eraill, yn cynnwys manylion am bob awdurdod lleol ynghylch sut mae galwadau'r awdurdod sy'n codi'r tâl a'i gyngor sir ar gronfa'r casgliad, ynghyd â'u hawl o ran grant cynnal refeniw a'u dyraniad o'r trethi annomestig, yn cymharu â'r asesiadu o'u gwario safonol a bennwyd gan yr Ysgrifennydd Gwladol at ddibenion dosbarthu grantiau o dan Adroddiad Dosbarthu Grant Cynnal Refeniw Cymru (Atodlen 6 Rhan I).

Gall hysbysiad hawlio trethi fod yn Gymraeg neu yn Saesneg neu yn y ddwy iaith, a rhaid darparu cyfieithiad Saesneg neu Gymraeg os gwneir cais (rheoliad 14). Mae'n ofynnol i hysbysiad hawlio trethi gynnwys manylion ynghylch yr hereditamentau y mae'n cyfeirio atynt (gan gynnwys eu gwerthoedd trethiannol), datganiad o'r lluosydd trethu ar gyfer y flwyddyn, a manylion ynghylch sut mae rhyddhad perthnasol rhag trethi'n effeithio ar yr hawliad, (rheoliad 13 ac Atodlen 3). Rhaid anfon gyda hysbysiad hawlio trethi nodiadau esboniadol yn yr iaith briodol (rheoliad 18 ac Atodlen 5). Rhaid hefyd anfon gyda hysbysiad hawlio trethi rywfaint o'r wybodaeth bellach (y cyfeirir ati uchod) a anfonir gyda hysbysiadau hawlio'r tâl cymunedol (Atodiad 6, Rhan II).

Lle bo hysbysiad hawlio tâl cymunedol neu hysbysiad hawlio trethi'n annilys am nad yw, oherwydd camgymeriad, yn y diwyg angenrheidiol neu am ei fod yn methu cynnwys y materion angenrheidiol, bydd hawliadau taliadau odano'n dal i fod mewn grym ar yr amod bod y taliadau wedi'u cyfrif yn gywir (rheoliadau 12 a 15). Mewn achosion o'r fath, rhaid i'r awdurdod sy'n codi'r tâl neu'r dreth gymryd y camau priodol i gywiro'r camgymeriad drwy roi'r hysbysiad i dalwr y tâl yn y diwyg cywir neu (yn ôl y digwydd) drwy roi datganiad cywir o'r materion perthnasol i'r trethdalwr.

Er mwyn galluogi awdurdod sy'n codi tâl neu drethi i ddarparu'r wybodaeth bellach y cyfeirir ati uchod wrth roi ei hysbysiadau, mae'r Rheoliadau'n ei gwneud yn ofynnol i'r cynghorau sir roi'r wybodaeth briodol i'r awdurdod sy'n codi'r tâl neu'r trethi (rheoliad 21). Yn hyn o beth, mae rheoliad 22 yn gwneud darpariaeth briodol dros dro ar gyfer y flwyddyn ariannol gyntaf (y flwyddyn 1990/91).