
EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) and make further provision in connection with non-domestic rates.

The amendment specified in regulation 3 comes into force on 15th February 1991 but does not apply in relation to non-domestic rates for the financial year beginning 1st April 1990. It has the effect of requiring a charging authority, when estimating the amount to be demanded from a ratepayer by way of non-domestic rates, calculating the amount of instalments payable under rate demand notices and adjusting instalments, to take account of any amount that it is required to credit against the ratepayer’s liability for the relevant period.

The amendments specified in regulation 4 which comes into force on 1st April 1991 make provision for the case where a charging authority revises during the course of the year its estimate of the amount that a person is liable to pay in respect of non-domestic rates for that year and the person has been discharging his liability by instalments in accordance with Schedule 1 to the 1989 Regulations.

There are two changes, First, a charging authority is now required to notify the ratepayer of both the revised amount for the year and the revised amount of each instalment which remains to be paid. Secondly, in calculating instalments payable after the making of revised estimate, the authority is additionally required to disregard any amount which, by virtue of the Non-Domestic Rating (Payment of Interest) Regulations 1990 it has paid to the ratepayer or credited against his liability.

Provisions is made in regulation 5, which comes into force on 1st April 1991, for agreements between a ratepayer and a charging authority for amounts to be secured on the property in respect of which non-domestic rates are payable.