
STATUTORY INSTRUMENTS

1991 No. 142

RATING AND VALUATION

**The Non-Domestic Rating (Collection and Enforcement)
(Central Lists) (Amendment) Regulations 1991**

<i>Made</i> - - - -	<i>31st January 1991</i>
<i>Laid before Parliament</i>	<i>1st February 1991</i>
<i>Coming into force</i>	
<i>for the purposes of</i> <i>regulation 3</i>	<i>15th February 1991</i>
<i>for all other purposes</i>	<i>1st April 1991</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred upon them by sections 143(1) and (2) and 146(6) of, and paragraphs 1 and 2 of Schedule 9 to the Local Government Finance Act 1988⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Collection and Enforcement) (Central Lists) (Amendment) Regulations 1991.

(2) These Regulations, other than regulation 3 and, insofar as it relates to that regulation, regulation 2, shall come into force on 1st April 1991.

(3) Regulation 3 and, insofar as it relates to that regulation, regulation 2, shall come into force on 15th February 1991.

Amendment of Regulations

2. The Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989⁽²⁾ are amended in accordance with the following provisions of these Regulations.

(1) 1988 c. 41.
(2) S.I. 1989/2260.

Definitions

3.—(1) In regulation 2(1) for the definition of “the amount payable” there is substituted the following definition—

““the amount payable” for a chargeable financial year or part of a chargeable financial year in relation to a ratepayer and a hereditament means—

- (a) the amount the ratepayer is liable to pay to the Secretary of State as regards the hereditament in respect of the year or part under section 54 of the Act; or
- (b) where an amount falls to be credited by the Secretary of State against the ratepayer’s liability in respect of the year or part, the amount (if any) by which the amount referred to in sub-paragraph (a) above exceeds the amount falling to be so credited;”

(2) The substitution referred to in paragraph (1) does not apply in relation to any non-domestic rate in respect of the chargeable financial year beginning 1st April 1990.

Adjustment of instalments

4.—(1) For paragraph 7(2) of Part II of the Schedule there is substituted the following—

“(2) The Secretary of State shall on or as soon as practicable after the relevant day—

- (a) adjust the instalments (if any) payable on or after the adjustment day (“the remaining instalments”) so that they accord with the amounts mentioned in sub-paragraph (4); and
- (b) serve a notice on the ratepayer which is to state—
 - (i) the amount of the revised estimate mentioned in sub-paragraph (3); and
 - (ii) the amount of any remaining instalment.”.

(2) At the end of paragraph 7(6) of Part II of the Schedule there are inserted the words “, or has been paid (or credited) by way of interest under the Non-Domestic Rating (Payment of Interest) Regulations 1990”(3).

Signed by authority of the Secretary of State for the Environment

31st January 1991

Michael Portillo
Minister of State,
Department of the Environment

31st January 1991

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

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 the Secretary of State, 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 he is required to credit against the ratepayer’s liability for the relevant period.

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

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