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## 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.