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STATUTORY INSTRUMENTS

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**1991 No. 149**

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

The Community Charges and Non-Domestic Rating  
(Demand Notices) (City of London) Regulations 1991

<i>Made</i>	- - - -	<i>1st February 1991</i>
<i>Laid before Parliament</i>		<i>4th February 1991</i>
<i>Coming into force</i>	- -	<i>13th February 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 50, 73(2) and (2A), 74A, 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(1a), (1c), (1e) and (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(1), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (City of London) Regulations 1991 and shall come into force on 15th February 1991.

(2) In these Regulations—

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

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989(2) which is issued by the Common Council (including such a notice issued pursuant to the Community Charges (Co-owners) Regulations 1990(3));

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(1) 1988 c. 41. Relevant amendments were made by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 11, 44, 52 and 54 and by S.I. 1989/438, regulation 60.  
(2) S.I. 1989/438; relevant amendments were made by S. 1.1989/2274 and 1990/71 and 1991/140.  
(3) S.I. 1990/146.

“rate demand notice” means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989<sup>(4)</sup> which is issued by the Common Council (including such a notice issued pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990<sup>(5)</sup> (Joint owners and occupiers));

“the relevant charge” in relation to a notice means the amount set by the Common Council under section 32, 34 or 35 of the Act<sup>(6)</sup> which is applicable to the notice, or which would be so applicable but for any provision of regulations made under section 13A of the Act<sup>(7)</sup>;

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

“the special grant report” means the report made on 17th January 1991 by the Secretary of State for Education and Science and the Secretary of State for the Environment under section 146 of the Local Government and Housing Act 1989<sup>(8)</sup> or any later report made by them under that section and approved by resolution of the House of Commons; and

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

### **Application of the Regulations**

2. These Regulations apply in relation to community charge demand notices and rate demand notices issued with respect to a financial year beginning on or after 1st April 1991 and, accordingly, the Community Charges and Non-Domestic Rating (Demand Notices) (City of London) Regulations 1990<sup>(9)</sup> shall not have effect in relation to any such notice.

### **Content of demand notices, etc.**

- 3.—(1) Subject to paragraph (2), a community charge demand notice shall—
- (a) where it relates to a personal community charge and the amount demanded under it is not calculated by reference to section 13 of the Act, contain the matters specified in Part I of Schedule I;
  - (b) where it relates to a personal community charge and the amount demanded under it is calculated by reference to section 13 of the Act, contain the matters specified in Part II of that Schedule;
  - (c) where it relates to a standard community charge, contain the matters specified in Part III of that Schedule;
  - (d) where it relates to a collective community charge, contain the matters specified in Part IV of that Schedule.
- (2) Where a community charge demand notice is served on a person—
- (a) after the end of the relevant year; and
  - (b) at the same time as a community charge demand notice relating to another chargeable financial year not then ended is served on him,

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(4) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145 and 1991/141.

(5) S.I. 1990/145.

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

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

(8) 1989 c. 42.

(9) S.I. 1990/369, to which there are amendments not relevant to these Regulations.

paragraph (1) shall apply as if references to the matters specified in Parts I to IV of Schedule 1 excluded references to the matter mentioned in paragraph 7 of Part I.

(3) Part V (interpretation, etc.) of Schedule 1 shall have effect for the purposes of Parts I to IV of that Schedule.

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

(5) Subject to paragraph (6), the Common Council must when it serves a community charge demand notice supply to the person on whom the notice is served the information specified in Part I of Schedule 3, and must when it serves a rate demand notice supply to the person on whom the notice is served the information specified in Part II of that Schedule; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.

(6) Paragraph (5) does not apply when a community charge demand notice or a rate demand notice is served after the end of the relevant year.

### **Invalid notices**

4.—(1) Where—

- (a) a community charge demand notice is invalid because it does not comply with the applicable provisions of regulation 3,
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part III of the Community Charges (Administration and Enforcement) Regulations 1989,

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where—

- (a) a rate demand notice is invalid because it does not comply with regulation 3(4),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989,

the requirement to pay those amounts shall apply as if the notice were valid.

(3) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1) or (2), the Common Council shall as soon as practicable after the mistake is discovered issue to the chargeable person or ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

### **Supply of information by precepting authorities**

5.—(1) In order that the Common Council may fulfil its obligations under regulation 3, subject to paragraphs (3) to (6) every precepting authority shall, when it issues a precept to the Common Council for a year, supply the Council with the information specified in paragraph (2).

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

- (a) the estimates mentioned in paragraphs 1, 9, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3 and 7 of that Part.

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

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

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

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

### **Supply of information by the National Rivers Authority**

6.—(1) In order that the Common Council may fulfil its obligations under regulation 3, subject to paragraphs (5) and (6) the National Rivers Authority (“the Authority”) shall, when it first issues a levy to the Common Council for the year, supply the Council with the information specified in paragraph (4).

(2) In order that the Common Council may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (5) and (6) the Authority shall, after it has issued a substitute levy for a year, supply the Common Council with the information specified in paragraph (4) if the Council notifies the Authority that it has set or proposes to set an amount for its personal community charge by reference to the substitute levy.

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

(4) The information is information, as regards the levy concerned, as to—

- (a) the estimates mentioned in paragraphs 2 and 10 of Part I of Schedule 3; and
- (b) the matter mentioned in paragraph 7 of that Part.

(5) Information need not be supplied by the Authority with respect to the estimate mentioned in paragraph 2 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

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

Signed by authority of the Secretary of State

1st February 1991

*Michael Portillo*  
Minister of State,  
Department of the Environment

## SCHEDULE 1

Regulation 3(1) and (2)

### CONTENTS OF COMMUNITY CHARGE DEMAND NOTICES

#### PART I

##### PERSONAL COMMUNITY CHARGE

1. The amount of the relevant charge, and a description or tabulation of how it was arrived at by reference to the following—

- (a) under the description of the spending plans per head of the Common Council, an amount for the Council equal to the aggregate for it of—
  - (i) the amount of every item which, pursuant to section 33(3)(b) of the Act, represents its special expenses for the relevant year relating to a part of its area relevant to the notice concerned, and which is to be provided for under the relevant charge or by other means, divided by the relevant population of the part for the item in question; and
  - (ii) such portion of the amount last calculated by it for the relevant year under section 95(4) of the Act<sup>(10)</sup> as is not to be provided for as special expenses for that year pursuant to section 33(3)(b) of the Act, divided by the relevant population of its area;
- (b) under the description of the spending plans per head of the precepting authority concerned, an amount for each appropriate precepting authority equal to—
  - (i) if its precept relates only to a part of the area of the Common Council, the amount of the precept divided by the relevant population of that part; or
  - (ii) if its precept relates to all of the area of the Common Council, the amount of the precept divided by the relevant population of that area;
- (c) under the description of revenue support grant per head, the amount found by dividing the amount of revenue support grant payable to the Common Council for the relevant year (or, if that amount falls to be adjusted under a report approved under section 84(5) of the Act, the amount which would be payable but for the report) by the relevant population of its area;
- (d) under the description of national non-domestic rates per head, the amount found by dividing the amount notified to the Common Council under paragraph 9(8) of Schedule 8 to the Act in respect of the relevant year by the relevant population of its area;
- (e) under the description of local non-domestic rates per head, the amount found by taking the amount (if any) by which the estimate of the Common Council of the total which would be payable to it for the relevant year under sections 43 and 45 of the Act<sup>(11)</sup> if it acted diligently exceeds the amount notified for the year as regards the Common Council under paragraph 5(2) or (where applicable) 5(3) of Schedule 8 to the Act, and dividing it by the relevant population of its area;
- (f) under the description of Inner London education grant per head, the amount found by dividing the amount of Inner London education grant which may be paid to the Common Council for the relevant year in accordance with the special grant report by the relevant population of its area;

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<sup>(10)</sup> Section 95 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 63.

<sup>(11)</sup> Section 45 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 23.

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- (g) the amount of any adjustment necessary so that the amount of the relevant charge may be derived from the amounts mentioned in paragraphs (a) to (f) above.
2. A statement to the effect that the spending plans per head mentioned in paragraph 1(a) and (b) are shown after deduction of the amount which the Common Council or, as the case may be, the appropriate precepting authority received or expects to receive in the relevant year by way of specific grants, fees, charges and other income.
3. The amount which is demanded in respect of the community charge concerned, or (if any amounts fall to be shown in the notice under paragraph 4, 5 or 6) which would be demanded in respect of it but for the reductions or increase represented by the amounts so shown, and the period to which the demand relates.
4. The amount by which the amount demanded under the notice is less than it would otherwise be by virtue of that amount being calculated by reference to regulations under section 13A of the Act<sup>(12)</sup>(disregarding any reduction or assumed reduction arising or which would have arisen in consequence of any such provision as is mentioned in paragraph 5).
5. The amount of any reduction in the amount demanded under the notice which is attributable to a reduction, or assumed or expected reduction, in the amount a person is liable to pay in respect of the community charge concerned as it has effect for the relevant year in consequence of any provision included in regulations under section 31A(1) of the Social Security Act 1986<sup>(13)</sup>.
6. The amount of any addition to the amount demanded under the notice which is attributable to excess community charge benefit which is being recovered in the manner described in section 31D(3)(b) of that Act.
7. Subject to the provision at the end of the explanatory notes, explanatory notes in the following terms—

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<sup>(12)</sup> Section 13A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 5.

<sup>(13)</sup> 1986 c. 50; sections 31A and 31D were inserted by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 6.

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## EXPLANATORY NOTES

THE COMMUNITY CHARGE helps to pay for spending by the local authorities in your area. The rest of their spending is supported by:

- Government grants
- rates paid by businesses
- fees, charges and other income.

The spending plans of each of the local authorities in your area are shown separately on your bill. More detailed information can be found in the information accompanying the bill. The Common Council of the City of London has the job of collecting community charges in your area and is the authority to which you pay your community charge.

**REVENUE SUPPORT GRANT:** This grant is paid by the Government so as to enable authorities to spend to provide broadly a standard level of service everywhere in England for the same community charge. But because of the special circumstances of the City of London — notably its very small resident population and its high daytime population — there are special arrangements in relation to non-domestic rates to enable this to happen.

**NON-DOMESTIC RATES:** The non-domestic rates collected by the Common Council and other authorities are paid into a central pool and re-distributed in proportion to the number of community chargepayers in each authority's area. But the Common Council can set its own rate and retain part of the proceeds to help pay for the services it provides. These special arrangements ensure that City of London ratepayers and community chargepayers each bear an appropriate share of the cost of providing the services which benefit them.

**INNER LONDON EDUCATION GRANT:** This grant is paid by the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority. It will be phased out over the next few years.

**OTHER ADJUSTMENTS:** The main adjustments are to take into account the Common Council's estimate of:

- interest payable to or by the Council on certain monies
- changes in income due to movement of people on and off the community charges register
- income from standard community charges
- community charges not collected by the Council.

[PENALTY: If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.]

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The note in parentheses may be omitted, if inapplicable.

## PART II

### PERSONAL COMMUNITY CHARGE: STUDENTS

1. The matters mentioned in paragraphs I to 7 of Part I, but with the substitution for paragraph 3 of that Part of the following paragraphs—

“3.—(1) The amount which is demanded in respect of the community charge concerned as regards the days when section 13(6) of the Act applies or when it is assumed that the provision applies or will apply, or (if any amounts fall to be shown in the notice under paragraph 4, 5 or 6) which would be demanded as regards those days but for the reductions or increase represented by the amounts so shown.

(2) The period or periods comprised of those days.

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**3A.—**(1) The amount which is demanded in respect of the community charge concerned as regards the days (if any) when section 13(5) of the Act applies or when it is assumed that the provision applies or will apply, or (if any amounts fall to be shown in the notice under paragraph 4, 5 or 6) which would be demanded as regards those days but for the reductions or increase represented by the amounts so shown.

(2) The period or periods comprised of those days.”.

## PART III

### STANDARD COMMUNITY CHARGE

1. The matters mentioned in paragraphs 1, 2 and 7 of Part I.
2. An indication of the class or classes by reference to which the amount payable under the notice is calculated and the periods during which the property fell or is assumed to fall within that class or those classes.
3. The multiplier or multipliers applicable to the class or classes.
4. The daily rate of standard community charge applicable to the class or classes.
5. The amount payable by the chargepayer in respect of the standard community charge for the period for which the demand notice has been issued.
6. Any penalty or penalties being recovered under the notice.
7. Where co-owners are jointly subject to the charge concerned, a statement of the effect of regulation 3(1)(b) of the Community Charges (Co-owners) Regulations 1990.

## PART IV

### COLLECTIVE COMMUNITY CHARGE:

1. The matters mentioned in paragraphs 1, 2 and 7 of Part I.
2. The daily amount to be paid by way of collective community charge contribution.
3. A description of the effect of paragraphs 2 and 3 of Schedule 2 to the Community Charges (Administration and Enforcement) Regulations 1989 as regards the requirement for returns and payments in the case in question.
4. Where co-owners are jointly subject to the charge concerned, a statement of the effect of regulation 3(1)(b) and (c) of the Community Charges (Co-owners) Regulations 1990.

## PART V

### INTERPRETATION, ETC.

1. References in paragraph 1(b) of Part I to a precept of an appropriate precepting authority are references to the precept by reference to which the Common Council set the relevant charge; save that –
  - (a) if the Council set that charge by reference to an amount included under section 37(3) or (4) of the Act in respect of the appropriate precepting authority, the references are references to the amount included under that provision, or



- (b) if, at the time the Council sets that charge, an appropriate precepting authority has not issued a precept for the relevant year and no such amount as is mentioned in paragraph (a) was included, the amount mentioned in that paragraph 1(b) for the appropriate precepting authority is to be treated as 0.
2. In Part I and this Part “appropriate precepting authority” means a precepting authority which has power to issue a precept to the Common Council for the relevant year relating to all of the area of the Council or to a part of that area relevant to the notice concerned (whether it has in fact done so or not).
3. For the purposes of Part I –
- (a) the relevant population of the area of the Common Council is its relevant population notified under paragraph 4(4) of Schedule 12A to the Act(14)for the relevant year; and
- (b) the relevant population of a part of the area of the Common Council is its relevant population calculated by the Council for the relevant year under rules made under paragraph 6(2) of that Schedule.
4. The reference in paragraph 1(a)(ii) of Part I to an amount last calculated is a reference to it last calculated before the issue of the notice concerned.
5. Any amount mentioned in paragraph 1 of Part I which is to be contained in a notice shall be rounded up or down (as the case may be) to the nearest penny.

## SCHEDULE 2

Regulation 3(4)

### MATTERS TO BE CONTAINED IN RATE DEMAND NOTICE

1. A statement of the address and description of each hereditament to which the notice relates (“relevant hereditament”)
2. A statement of the rateable value shown for each relevant hereditament in the local non-domestic rating list.
3. A statement of the non-domestic rating multiplier of the Common Council applicable for the relevant year.
4. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that the conditions mentioned in section 45(1) of the Act(15) 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.
5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the 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) or section 45(4) or (5) of the Act as modified by paragraph 9 of Schedule 7A to the Act(16), or by regulation 3 of the Non-Domestic Rating (Transitional Period) Regulations 1990(17),

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

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

(16) Schedule 7A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 50.

(17) S.I. 1990/608, amended by S.I. 1990/2329.

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- (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<sup>(18)</sup>, 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 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) section 45(4), without modification, applied to the calculation of the chargeable amount for those days.

6. Explanatory notes in the following terms –

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<sup>(18)</sup> Section 44A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 22; section 44 was amended by paragraph 21 of that Schedule.

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## **EXPLANATORY NOTES**

### **Non-Domestic Rates**

The non-domestic rates collected by charging authorities (district and London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly) are, subject to the special arrangements for the City of London described below, paid into a central pool and re-distributed to all charging authorities in proportion to the number of community chargepayers in their area. The Common Council's share of re-distributed rate income, together with income from its community chargepayers, revenue support grant provided by the Government and certain other sums is used to pay for the services provided by the Council and other local authorities in your area.

### **Special Arrangements for the City of London**

Because of its special circumstances – notably its very small resident population and its high daytime population – the Common Council can set its own rate and retain part of the proceeds to help pay for the services it provides. It may set this rate, subject to certain constraints, at a higher or lower level than the rate which applies outside the City of London. The amount it must pay into the central pool (as described above) is reduced by the amount which the Government believes is reasonable for it to retain. These arrangements ensure that City of London ratepayers and community chargepayers each bear an appropriate share of the cost of providing the services which benefit them.

### **The City of London Rating Multiplier**

The non-domestic rating multiplier for the City of London is the rate which the Common Council levies on each pound of rateable value in order to raise the amount which it is required to pay into the central pool and the amount which it retains to pay for its own services.

### **Rateable Value**

The rateable value of non-domestic property, which is fixed in most cases by the Inland Revenue valuation officer, represents the annual open market rental value of the property at 1st April 1988. The values of all property in respect of which rates are paid to the Common Council are shown in the local rating list, a copy of which may be inspected at *name and address of local valuation office* and *address of the Common Council*.

The valuation officer may alter the value if he believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If in any case the ratepayer and the valuation officer do not agree, the matter will be referred as an appeal to the Valuation and Community Charge Tribunal. Information about circumstances in which a change in a rateable value may be proposed and how such a proposal may be made is available from the valuation office shown above.

### **Transitional Arrangements**

For some properties, transitional arrangements will continue to phase in the effect of the change to the new non-domestic rating system introduced in 1990. Where appropriate, these arrangements will operate until 1994/95 and may be extended to later years. There are limits on the percentage by which bills may increase or decrease each year. There are special rules dealing with changes in rateable value and the merger or splitting of existing properties. Further information about transitional arrangements may be obtained from the Common Council.

### **Unoccupied Property Rating**

Non-domestic properties which are unoccupied may be liable to empty property rates. Rates are charged at 50% of the full rate bill or of the transitional bill where the transitional arrangements apply. Liability begins after the property has been empty for 3 months. Certain types of property, such as factories and warehouses, are exempt from empty property rates.

### **Charitable and Discretionary Relief**

Charities are entitled to relief from rates on any non-domestic property which is 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. The Common Council have discretion to remit all or part of the remaining 20% of a charity's bill on such property.

The Common Council also have discretion to remit all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit.

SCHEDULE 3

Regulation 3(5)

PART I

INFORMATION TO BE SUPPLIED WITH  
COMMUNITY CHARGE DEMAND NOTICES

1. The estimate of the Common Council and of each relevant precepting authority of its gross expenditure and of its net expenditure for the relevant year and the preceding year for each class of service administered by the Council or authority, and if the Council or authority concerned administers more than one such class of service, a statement of the aggregate of its estimated gross expenditure and of the aggregate of its net expenditure for those years for all the classes administered by it.

2. In a relevant case, the estimate of the National Rivers Authority of the aggregate of its gross expenditure and of the aggregate of its net expenditure for the relevant year and the preceding year for the services administered by it.

3. The amount allowed by the Common Council, and by each relevant precepting 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 the year (as the case may be).

4. The amount calculated by the Common Council for the relevant year under section 95(4) of the Act, and the amount for the year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

5. A breakdown of how the relevant charge was arrived at, made by reference to—

- (a) the amounts mentioned in paragraph 4 above;
- (b) the amounts the Common Council estimates will be raised for the relevant year from those liable to pay its personal, standard and collective community charges; and
- (c) such other amounts as are mentioned in paragraph 1(c) to (g) of Part I of Schedule 1 (but without dividing any amount by the relevant population of the area of the Common Council).

6. The amount calculated by the Common Council for the year preceding the relevant year under section 95(4) of the Act, and the amount for that preceding year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

7. The extent to which, in the opinion of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the body is attributable to—

- (a) inflation,
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity or quality of services provided by the body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

8. The amount allowed by the Common Council for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year.

9. The estimate of the Common Council and of each relevant precepting authority of the amount of its reserves at the end of the relevant year and the preceding year.

**10.** The estimate of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority of its capital expenditure to be incurred in the relevant year.

**11.** The estimate of–

- (a) the Common Council of the average number of staff employed or to be employed by it in its capacity as a local authority, police authority, or port health authority; and
- (b) each relevant precepting authority of the average number of staff employed or to be employed by it,

with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents), and a general explanation by the Council or authority concerned of the reason for any difference between the two.

**12.** Where the non-domestic rating multiplier of the Common Council last set by it for the relevant year under Part II of Schedule 7 to the Act is greater than the non-domestic rating multiplier determined for the year under Part I of that Schedule, the estimate of the Common Council of the difference between–

- (a) the total which would be payable to it for the year under sections 43 and 45 of the Act if it acted diligently (calculated by reference to the multiplier so set); and
- (b) the total which would be payable to it for the year under those sections if it acted diligently and if the multiplier so set were to be the same as the multiplier determined under Part I of that Schedule.

**13.** Where an amount is being recovered under the 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.

**14.** Where the notice concerned is given 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 officer of the Common Council to whom enquiries concerning its availability may be directed.

**15.** Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement may arise for the liability in respect of the charge to be found in accordance with rules prescribed under section 13A(2) of the Act, and as to how the entitlement may be claimed, together with information (including an address and telephone number) as to the officer of the Common Council to whom enquiries concerning the matter may be directed.

**16.** Where the notice concerned is given in respect of a standard community charge, a description of every class specified by the Common Council under section 40(3) of the Act<sup>(19)</sup> with respect to the relevant year and the multiplier applicable to each such class.

## PART II

### INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICES

1. The information mentioned in paragraphs I to 12 of Part I above.

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<sup>(19)</sup> Section 40(3) was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 18(2).

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## PART III

### INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
  - (a) the gross expenditure of the Common Council or other authority in respect of a service for a year is the sum of all items of the Council or 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 the Common Council or other 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), and
  - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows—
    - (i) education;
    - (ii) social services;
    - (iii) highways;
    - (iv) police;
    - (v) fire;
    - (vi) planning and economic development;
    - (vii) recreation and tourism;
    - (viii) environmental health;
    - (ix) refuse collection and disposal;
    - (x) housing;
    - (xi) other services.
2. The estimates for the relevant year to be supplied pursuant to paragraph 1, 2, 9, 10 and 11 of Part I when the Common Council serves a notice are estimates to be made by the Council 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 precepting authority concerned or (as regards paragraphs 2 and 10 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council set the relevant charge.
3. The estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the Common Council serves the notice are estimates made by the Council 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 precepting authority concerned or (as regards paragraph 2 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council last set an amount under section 32, 34 or 35 of the Act for that preceding year.
4. The calculation mentioned in paragraphs 3, 4 and 8 of Part I, the precept mentioned in paragraphs 3 and 4 of that Part and the levy mentioned in paragraph 4 of that Part in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council set the relevant charge.

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5. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

6. The estimate for the relevant year to be supplied pursuant to paragraph 12 of Part I when the Council serves a notice is an estimate made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, the Council last setting an amount under section 32, 34 or 35 of the Act for the relevant year.

7. In Part I “relevant precepting authority” means a precepting authority which has issued a precept to the Common Council for the relevant year all or part of which was taken into account when the council set the relevant charge, provided that—

- (a) in paragraphs 3, 7 and 9 to 11 of that Part it does not include the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple; and
- (b) in paragraph 1 of that Part it does not include that sub-treasurer or under-treasurer where the amount of that precept is not more than £100,000.

8. A case is a relevant case as regards the National Rivers Authority and a notice for the purposes of this Schedule, if the Authority has issued a levy to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge.

9. For the purpose of Part II above, references in this Schedule to the relevant charge are references to the amount last set under section 32, 34 or 35 of the Act for the area of the Common Council or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a year shall not be served before an amount has been set by the Common Council under section 32 of the Act for the year.

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## EXPLANATORY NOTE

*(This note is not part of the regulations)*

These Regulations provide for the contents of community charge demand notices and rate demand notices issued by the Common Council of the City of London, and for the information to be supplied with such notices. The Regulations have effect in relation to demand notices issued with respect to financial years beginning on or after 1st April 1991.

Subject to the exceptions mentioned below, the instructions that are given to the Common Council as to the completion of the notices and as to the information that is to be supplied with them differ only in minor respects from those prescribed in the Community Charges and Non-Domestic Rating (Demand Notices) (City of London) Regulations 1990 (S.I.1990/369). Those Regulations continue to have effect in relation to community charge demand notices and rate demand notices issued with respect to the financial year ending 31st March 1991.

The first of the exceptions referred to above applies where the Common Council serves a community charge demand notice or a rate demand notice after the end of the year to which the notice relates.

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In these circumstances, the Common Council is not required to send with the notice the information that would otherwise have to be sent (regulation 3(b)). Additionally, where a community charge demand notice for a year that has ended is served at the same time as a community charge demand notice for a year that has not ended, the notice for the earlier year need not contain explanatory notes (regulation 3(2)).

The second exception is that, where explanatory notes have to be included in a community charge demand notice, they are now in a form that is common to each kind of notice (the notes are set out in paragraph 7 of Part I of Schedule 1).