
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Community Charges (General Reduction) Act 1991 (“the 1991 Act”) reduced the amount set by charging authorities for their personal community charges for the financial year beginning 1st April 1991 by £140 (or such lesser amount as would reduce the amount to £0), and at section 1(5) provided for the liability of chargepayers to be suspended until they are served with a demand which is expressed to take account of the provisions of the 1991 Act.

Regulation 3 of these Regulations amends the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1991 (“the demand notice Regulations”) which make provision for the form and content of community charge demand notices, the content of rate demand notices, and the information to be supplied with them. The amendments—

- (a) limit the application of the demand notice Regulations to notices served in respect of the financial year beginning on 1st April 1991;
- (b) apply the Regulations to certain notices adjusting the amount payable in respect of liability to pay an amount under a community charge demand notice; and
- (c) provide for the manner in which account is to be taken of the provisions of the 1991 Act, and make consequential provision.