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STATUTORY INSTRUMENTS

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**1992 No. 208**

**The Community Charges and Non-Domestic Rating  
(Demand Notices)(England) Regulations 1992**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1992 and shall come into force on 15th February 1992.

(2) In these Regulations—

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

“appropriate levying body” in relation to an English charging authority means a passenger transport authority, the Broads Authority or the National Rivers Authority, insofar as the authority has power to issue a levy to the charging authority, or has power to issue a levy to a county council having power to issue a precept to the charging authority;

“charging authority” does not include a special authority;

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989(1) which is issued by an English charging authority (including such a notice issued pursuant to the Community Charges (Co-owners) Regulations 1990(2));

“the distribution report” means the report entitled the Revenue Support Grant Distribution Report (England) made on 20th December 1989 by the Secretary of State for the Environment under section 80 of the Act, as amended by the Revenue Support Grant Distribution (Amendment) Report (England) made by him on 16th (Amendment) (No. 2) Report (England) made by him on 20th January 1992;

“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(3) which is issued by an English charging authority (including such a notice issued pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(4) (joint owners and occupiers));

“the relevant charge” in relation to a notice and a charging authority means the amount set by the authority under section 32, 34 or 35 of the Act(5) 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(6) ;

“the special grant report” means the report made on 22nd January 1992 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(7) ;

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(1) S.I.1989/438; relevant amendments were made by S.I.1989/2274, 1990/402 and 711 and 1991/140.

(2) S.I. 1990/146. 2499

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

(4) S.I. 1990/145.

(5) Sections 32, 34 and 35 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 14, 16 and 17. Section 35 was further amended by the Community Charges (Substitute Setting) Act 1991 (c. 8).

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

(7) 1989 c. 42.

“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; and

“the 1992 financial year” means the chargeable financial year beginning on 1st April 1992.

### **Application of the Regulations**

2. These Regulations apply in relation to community charge demand notices and rate demand notices issued with respect to the 1992 financial year.

### **Form and content of demand notices, etc.**

3.—(1) 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, be in the form specified as (and accordingly contain the matters specified in) form A in Part I of Schedule 1;
- (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, be in the form specified as (and accordingly contain the matters specified in) form B in that Part;
- (c) where it relates to a standard community charge, be in the form specified as (and accordingly contain the matters specified in) form C in that Part;
- (d) where it relates to a collective community charge, be in the form specified as (and accordingly contain the matters specified in) form D in that Part.

(2) Part II of Schedule 1 (calculation and identification of certain matters to be contained in community charge demand notice) and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of Part I of that Schedule.

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

(4) Subject to paragraph (5), an English charging authority must when it serves a community charge demand notice supply to the person on whom the notice is served the information mentioned 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 mentioned 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.

(5) Paragraph (4) does not apply when a community charge demand notice or a rate demand notice is served after 31st March 1993.

(6) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

### **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 requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the charging authority shall as soon as practicable after the mistake is discovered issue to the chargeable person concerned a document in the form which the notice would have taken (and containing the matters it would have contained) if it had complied with all relevant provisions of regulation 3.

(3) Where—

- (a) a rate demand notice is invalid because it does not comply with regulation 3(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 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.

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

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

5.—(1) In order that English charging authorities may fulfil their obligations under regulation 3, every English precepting authority shall, subject to paragraphs (3) to (6), when it issues a precept to a charging authority for the 1992 financial year, supply the charging authority 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;
- (b) the matters mentioned in paragraphs 3, 7 and 8 of that Part; and
- (c) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and information as to whether any of it was not treated as special expenses of the authority.

(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 to a charging authority if it is not one which would require the charging authority to set a substitute amount under section 35 of the Act; but if in such a case the charging authority subsequently notifies the precepting authority that it has set or proposes to set an amount for its personal community charges 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 the 1992 financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier precept for the 1992 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 6 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

### **Supply of information by the Secretary of State**

6. In order that an English charging authority may fulfil its obligations under regulation 3, the Secretary of State shall, as soon as practicable after he has made the calculation of revenue support grant for the 1992 financial year for the charging authority under section 82 of the Act, supply the authority with information as to the amount of—

- (a) the community charge for standard spending mentioned in paragraph 2 of Part II of Schedule 1; and
- (b) the standard spending assessment per head mentioned in paragraphs 3, 4 and 5 of that Part for the charging authority, and for each appropriate precepting authority.

### **Supply of information by levying bodies**

7.—(1) In order that an English charging authority may fulfil its obligations under regulation 3, subject to paragraphs (6) and (8) every appropriate levying body shall, when it first issues a levy to an English county council or an English charging authority for the 1992 financial year, supply the charging authorities to which the county council concerned has power to issue a precept and in whose areas the body carries out functions, or (as the case may be) the charging authority to which the levy is issued, with the information specified in paragraph (5).

(2) In order that an English charging authority may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (6) and (8) an appropriate levying body shall, after it has first issued a levy to an English county council for the 1992 financial year, supply any charging authority to which paragraph (1) does not apply, but which notifies the body that it has set or proposes to set an amount for its personal community charges by reference to the levy, with the information specified in paragraph (5).

(3) In order that an English charging authority may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (6) to (8) an appropriate levying body shall, after it has issued a substitute levy for the 1992 financial year, supply any charging authority which notifies the body that it has set or proposes to set an amount for its personal community charges by reference to the substitute levy, with the information specified in paragraph (5).

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

(5) The information is information, as regards the appropriate levying body and the levy concerned, as to—

- (a) the estimates mentioned in paragraphs 2, 9, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3 and 7 of that Part.

(6) Information need not be supplied by an appropriate levying body with respect to the estimates mentioned in paragraph 2, 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 levy issued for the preceding financial year.

(7) Information need not be supplied by an appropriate levying body as regards a substitute levy for the 1992 financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier levy for the 1992 financial year.

(8) Information need not be supplied by an appropriate levying body if, by virtue of the proviso to the definition of “relevant levying body” in paragraph 6 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

(9) The circumstances in which the personal community charge of a charging authority is to be treated as set by reference to a levy for the purposes of paragraphs (2) and (3) include the setting of the charge by reference to an amount included in a precept, where the amount is attributable to a levy.

10th February 1992

*Michael Heseltine*  
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