

## EXPLANATORY NOTE

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

These Regulations amend provisions of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 which relate to the collection by billing authorities of amounts due by way of non-domestic rates in respect of hereditaments shown in local non-domestic rating lists.

They are consequential on the Non-Domestic Rating Act 1993. Section 1 of that Act provides for the freezing in real terms in the financial year beginning on 1st April 1993 of rate increases for those moving to higher rate bills under the non-domestic rating transitional arrangements.

These Regulations provide for adjustments to be made to the amount of non-domestic rates which falls to be paid, and consequential modifications of collection arrangements, similar to those applied by the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) Regulations 1992 (S.I. [1992/1512](#)) for the purposes of changes to the non-domestic rating transitional arrangements made by the Non-Domestic Rating Act [1992 \(c. 46\)](#).