
STATUTORY INSTRUMENTS

1995 No. 121

**COUNCIL TAX, ENGLAND AND WALES
RATING AND VALUATION**

The Council Tax and Non-Domestic Rating (Demand Notices) (England) Amendment Regulations 1995

<i>Made</i>	- - - -	<i>19th January 1995</i>
<i>Laid before Parliament</i>		<i>25th January 1995</i>
<i>Coming into force</i>	- -	<i>15th February 1995</i>

The Secretary of State, in exercise of the powers conferred upon him by section 143(1) and (2) of, and paragraphs 1, 2(2)(ga) and (h) of Schedule 9 to, the Local Government Finance Act 1988(1) and sections 113(1) and (2) of, and paragraphs 2(4)(j) and 14(1) of Schedule 2 to, the Local Government Finance Act 1992(2), 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 Council Tax and Non-Domestic Rating (Demand Notices) (England) Amendment Regulations 1995 and shall come into force on 15th February 1995.

(2) In these Regulations—

“new police authority” means a police authority established under section 3 of the Police Act 1964(3); and

“the principal Regulations” means the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993(4).

Transitional modifications of the principal Regulations

2.—(1) The principal Regulations shall have effect, where the relevant year is the financial year beginning in 1995, as modified by the following paragraph.

(1) 1988 (c. 41); see 146(6) for the definition of “prescribed”. Relevant amendments to Schedule 9 were made by paragraph 44 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), and by paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(2) 1992 c. 14; see section 116(1) for the definition of “prescribed”.

(3) 1964 c. 48; section 3 was substituted by section 2 of the Police and Magistrates' Courts Act 1994 (c. 29).

(4) S.I.1993/191, amended by S.I. 1995/23.

- (2) Part I of Schedule 3 shall have effect as if—
- (a) paragraph 1 did not require an estimate to be given of the gross expenditure for the preceding year of a relevant precepting authority which is a new police authority,
 - (b) paragraph 5 did not require a statement to be given of the budget requirement or the precept for the preceding year of a relevant major precepting authority which is a new police authority,
 - (c) at the end of paragraph 6(5) there were added the following—
 - “(f) in the case of a relevant major precepting authority which formerly had the functions of a police authority under the Police Act 1964 and which ceases to have them from 31st March 1995, the fact that that authority has ceased to have those functions.”,
 - (d) paragraphs 6 and 8 did not apply in respect of that year in relation to a relevant major precepting authority which is a new police authority, and
 - (e) paragraph 10 did not require an estimate of the average number of staff employed by it in the preceding year and did not require the explanation referred to in the paragraph.

Amendments of the principal Regulations

- 3.—(1) The principal Regulations shall be amended in accordance with the following paragraphs.
- (2) In paragraph 5(b) of Part I of Schedule 2, for the words from “paragraph 9” to the words “Regulations 1990”, there shall be substituted—
- “regulation 10 or 12 of, or Schedule 2 to, the Non-Domestic Rating (Chargeable Amounts) Regulations 1994(6)”.
- (3) In the Explanatory Notes in paragraph 6 of Part I of Schedule 2 and paragraph 3 of Part II of Schedule 2, respectively, for the first sentence of the first paragraph headed “Rateable Value” there shall be substituted in each case the following:—
- “The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency. All non-domestic property is revalued every five years. From 1st April 1995, the rateable value of a property represents its annual open market rental value as at 1st April 1993.”.
- (4) In the Explanatory Notes in paragraph 6 of Part I of Schedule 2 and paragraph 3 of Part II of Schedule 2, respectively, for the paragraph which follows the heading “Transitional Arrangements” there shall be substituted in each case the following:—
- “Transitional arrangements will phase in the effect of significant changes in liability which arise from the 1995 revaluation of non-domestic property. Where appropriate, these arrangements will operate until March 2000 (when all non-domestic property will be revalued again). There are limits on the percentage by which bills may increase or decrease each year. Special rules deal with changes in rateable values and the merger or splitting of existing properties. Further information about transitional arrangements may be obtained from name of billing authority.”.
- (5) In the Explanatory Notes in paragraph 6 of Part I of Schedule 2, in the paragraph which follows the heading “National Non-Domestic Rating Multiplier, ” for the words “and cannot” there shall be substituted the words “and except in a revaluation year cannot”.
- (6) After paragraph 4(b)(iii) of Part I of Schedule 3, insert the following—
- “and

(5) Paragraph 6 was amended by S.I. 1995/23 by the insertion of a new sub-paragraph (e).

(6) S.I. 1994/3279.

(iv) police grant under section 31 of the Police Act 1964(7).”.

Signed by the authority of the Secretary of State

19th January 1995

David Curry
Minister of State,
Department of the Environment

(7) Section 31 was substituted by section 17 of the Police and Magistrates' Courts Act 1994.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This is not part of the Regulations)

These Regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993 to take account of the establishment of new police authorities under section 3 of the Police Act 1964 (as substituted by section 2 of the Police and Magistrates' Courts Act 1994) and to take account of the revaluation of hereditaments for non-domestic rating in 1995.

The transitional provisions (regulation 2) modify the provisions relating to council tax demand notices served by billing authorities (Part I of Schedule 3 to the 1993 Regulations) and to non-domestic rating demand notices (Part II of Schedule 3) for the financial year 1995/6 to reflect the fact that some authorities will cease to have police functions and that new police authorities will not be able to supply all the information required by that Part.

Regulation 3 requires a statement of the estimated amount of police grant payable under section 31 of the Police Act 1964 (as substituted by section 17 of the Police and Magistrates' Courts Act 1994) for the year to be included in the information statement supplied with a council tax or non-domestic rating demand notice. It also makes amendments to the Explanatory Notes sent to ratepayers which take account of the revaluation in 1995 of hereditaments subject to non-domestic rating.