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## EXPLANATORY NOTE

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

Part II of the Local Government Act 1992 makes provision for local government changes in England. Where recommendations for change are made by the Local Government Commission, the Secretary of State may make an order giving effect to those recommendations (“a reorganisation order”). The Local Government Changes for England (Finance) Regulations 1994 (“the principal regulations”) make transitional financial provisions in relation to reorganisation orders.

These Regulations make transitional and consequential amendments to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993. The 1993 Regulations provide for the content of council tax demand notices and rate demand notices issued by billing authorities in England.

These Regulations apply the 1993 Regulations to authorities which under the principal regulations have the functions of billing authorities, or major precepting authorities, in advance of the date for reorganisation provided for in a reorganisation order, and to valuation lists, or alterations to such lists, supplied under those regulations in advance of that date. The Regulations also disapply or amend certain requirements for information to be provided in the first year of reorganisation, amend references to boundary changes to include changes under reorganisation orders and require new authorities, or those to which additional functions are transferred under reorganisation orders, to provide a general explanation of the services provided before and after reorganisation.