

EXPLANATORY NOTE

(This note 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.

The transitional provisions 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 1996/7 to reflect the fact that new police authorities will not be able to supply all the information required by that Part.