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## EXPLANATORY NOTE

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

This Order amends both the Council Tax (Administration and Enforcement) Regulations 1992 and the Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989 in relation to England, to provide for the service by billing authorities of certain notices and information required to be supplied when demand notices are served, by electronic communication on a person who has agreed to accept electronic service.

Article 3 inserts new definitions into regulation 1 of the Council Tax (Administration and Enforcement) Regulations 1992.

Article 4(2) adds new paragraphs to regulation 2 of those Regulations.

Under new paragraph (4) any notice under Parts II, III or V of the Regulations (which cover establishing liability and billing but not enforcement) or any information which is required to be supplied when demand notices are served by the Council Tax and Non Domestic Rating (Demand Notices) (England) Regulations 1993 may be served electronically on a person who has agreed to accept electronic service of such documents. Alternatively, where the billing authority has agreed with the recipient, these documents may be published on a website and the billing authority may notify the recipient that it has done so, where the notice or information may be found and how they may be accessed.

New paragraph (5) provides that a notice under Parts II, III or V of the Regulations will be deemed to have been served for the purpose of any legal proceedings, on the second business day after it was sent or, if published on a website, on the second day after notification is given of its publication.

New paragraph (6) provides that the recipient of such notices or information must notify the billing authority in writing of any change in his electronic address.

New paragraphs (7) and (8) respectively provide for the recipient to withdraw his agreement to accepting electronic service of such documents or to accessing such documents on a website.

The Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989 are similarly amended by article 6 which inserts new definitions into regulation 1 and article 7 which adds new paragraphs (3) to (7) to regulation 2.