

**2003 No. 3081**

**COUNCIL TAX, ENGLAND**

**RATING AND VALUATION, ENGLAND**

**The Council Tax and Non-Domestic Rating (Demand Notices)  
(England) (Amendment) Regulations 2003**

<i>Made</i> - - - -	<i>27th November 2003</i>
<i>Laid before Parliament</i>	<i>4th December 2003</i>
<i>Coming into force</i> - -	<i>25th December 2003</i>

The Secretary of State, in exercise of the powers conferred on him by sections 143(1) and (2) and 146(6) of, and paragraphs 1 and 2(2)(ga) and (h) of Schedule 9 to, the Local Government Finance Act 1988(a) and sections 113(1) and (2) and 116(1) of, and paragraphs 1, 2(4)(e) and (j), 4(4) and (5) and 21(3) of Schedule 2 and paragraphs 6(1) and (2) of Schedule 3 to, the Local Government Finance Act 1992(b), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and application**

1.—(1) These regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2003 and shall come into force on 25th December 2003.

(2) These Regulations apply to billing authorities in England only.

**Amendment of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003**

2. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(c) “the principal Regulations” are amended in accordance with regulations 3 to 5 below.

**Amendment of Regulation 1 (Citation, commencement and interpretation) of the principal Regulations**

3.—(1) In paragraph (2) insert after the definition of “the Collection Regulations”—

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(a) 1988 (c.41). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1. Paragraph 2(2)(ga) of Schedule 9 was inserted by the Local Government and Housing Act 1989 (c.42), section 139 and Schedule 5, paragraph 44.

(b) 1992 (c.14). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1. Paragraph 21 of Schedule 2 was inserted by the Local Government Act 2003; see paragraph 53(3) of Schedule 7.

(c) S.I. 2003/2613.

“ “combined fire authority” means a fire authority in England constituted by a combination scheme made under section 6 of the Fire Services Act 1947;”(a).

(2) In paragraph (3) omit the words “in the billing authority’s valuation list” and add after the words “as applicable to the dwelling”—

“—

- (a) in the billing authority’s valuation list; or
- (b) if a new valuation list is due to come into force for the relevant year under section 22B(2)(a) or (3)(a) of the Act, as the case may be,
  - (i) except in a case to which paragraph (4) applies, in the list proposed to be compiled as the new list, “the proposed list”, by the listing officer and sent to the billing authority under section 22B(7) of the Act;
  - (ii) in a case to which paragraph (4) applies, in information which for the purposes of this paragraph is relevant information.

(4) This paragraph applies where the listing officer supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992); and such information is relevant information for the purposes of paragraph (3) to the extent that it differs from information contained in the proposed list.”(b).

#### **Amendment of Schedule 1 (Matters to be contained in council tax demand notices) of the principal Regulations**

4.—(1) Add after paragraph 8—

“**8A.**—(1) For the financial year beginning on 1st April 2004 in billing authority areas with a combined fire authority where the contribution to the net expenses of the combined fire authority for the preceding financial year was taken into account in the budget requirement set by the billing authority in accordance with section 32 of the Act, and where a statement of the amount mentioned in paragraph 6(2)(b) of this Schedule is given, a footnote to that amount for the relevant year stating—

“The figures comparing the amount of council tax calculated by [insert name of billing authority] for your dwelling for this financial year and the previous financial year are not direct comparisons because this year the combined fire authority has issued a precept which is shown separately on your bill.”

(2) For the financial year beginning on 1st April 2004 in billing authority areas with a combined fire authority where the contribution to the net expenses of the combined fire authority for the preceding financial year was taken into account in the budget requirement set by the billing authority in accordance with section 32 of the Act, and where a statement is provided in accordance with paragraphs 6(3)(a) and (b) of this Schedule, a footnote to the amount stated in accordance with paragraph 6(3)(b) for the relevant year stating—

“The figures comparing the amount of council tax calculated by [insert name of billing authority] less any local precepts for your dwelling for this financial year and the previous financial year are not direct comparisons because this year the combined fire authority has issued a precept which is shown separately on your bill.”

(3) For the financial year beginning on 1st April 2004 in billing authority areas with a combined fire authority where the contribution to the net expenses of the combined fire authority for the preceding financial year was taken into account in the budget requirement set by the county council in accordance with section 43 of the Act, a footnote to the amount

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(a) 1947 c.41.

(b) Section 22B of the Local Government Finance Act 1988 (c.41) was inserted by section 77 of the Local Government Act 2003 (c.26). The reference number of the Council Tax (Chargeable Dwellings) Order 1992 is S.I. 1992/549; relevant amending instruments are S.I. 1997/656.

stated in accordance with paragraph 6(2)(c) of this Schedule for the county council for the relevant year stating—

“The figures comparing the amount of council tax calculated by [insert name of county council] for your dwelling for this financial year and the previous financial year are not direct comparisons because this year the combined fire authority has issued a precept which is shown separately on your bill.”(a).

(2) In paragraph 9, omit “or” at the end of sub-paragraph (b) and add after sub-paragraph (c)—

“(d) a determination made by the billing authority pursuant to section 11A of the Act in relation to dwellings prescribed by the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003; or

(e) a reduction made by the billing authority under section 13A of the Act.”(b).

(3) Substitute for paragraph 10—

“**10.**—(1) Where a statement falls to be given as mentioned in paragraph 9 by reason of the matter referred to in sub-paragraph (a) or (d) of that paragraph—

(a) a statement of the basis on which the authority assumed that the chargeable amount for the relevant year was or should be subject to a discount of an amount equal to the appropriate percentage or twice the appropriate percentage or subject to a discount set in accordance with a determination made by the billing authority pursuant to section 11A of the Act (as the case may be); and

(b) a statement that if at any time before the end of the financial year following the relevant year the person to whom the notice is issued has reason to believe that the chargeable amount for the year is not in fact subject to any discount, or is subject to a discount of a smaller amount, he is required, within a period of 21 days beginning on the day on which he first had that belief, to notify the authority of it; and

(c) a statement that if the person fails without reasonable excuse to comply with a requirement contained in a statement pursuant to paragraph (b) of this sub-paragraph, the authority may impose on him a penalty of £50.

(2) Where a statement falls to be given as mentioned in paragraph 9 by reason of the matter referred to in sub-paragraph (e) of that paragraph—

(a) a statement of the basis on which the authority assumed that the chargeable amount for the relevant year was or should be subject to a reduction; and

(b) a statement that if at any time before the end of the financial year following the relevant year the person to whom the notice is issued has reason to believe that the chargeable amount for the year is not in fact subject to a reduction, or is subject to a reduction of a smaller amount, he is required, within a period of 21 days beginning on the day on which he first had that belief, to notify the authority of it; and

(c) a statement that if the person fails without reasonable excuse to comply with a requirement contained in a statement pursuant to paragraph (b) of this sub-paragraph, the authority may impose on him a penalty of £50.”.

(4) In sub-paragraph (b) of paragraph 17—

(a) in paragraph (ii)—

(i) omit the words “of the Act;”

(ii) after the words “under section 11” add “or a determination made under section 11A of the Act, as the case may be;”

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(a) Combined Fire Authorities in England will become major precepting authorities for financial years 2004/5 onwards by virtue of section 83 of the Local Government Act 2003 (c.26).

(b) Sections 11A and 13A of the Local Government Finance Act 1992 (c. 14) were inserted by sections 75(1) and 76 of the Local Government Act 2003 (c.26). The reference number of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations is S.I. 2003/3011.

(b) after paragraph (iv) add—

“(v) a person may be eligible for a reduction under section 13A of the Act;”.

#### **Amendment of Schedule 2 (Matters to be contained in rate demand notices)**

5.—(1) In paragraph 6 of Part 1 of the Schedule—

(a) in the sections headed “**Rateable Value**” and “**Transitional Arrangements**” substitute “[www.local.odpm.gov.uk/finance/busrats/guide/index.htm](http://www.local.odpm.gov.uk/finance/busrats/guide/index.htm)” for the website address “[www.local.regions.odpm.gov.uk/busrats/guide/index.htm](http://www.local.regions.odpm.gov.uk/busrats/guide/index.htm)”; and

(b) substitute for the section headed “**Charitable and Discretionary Relief**”—

##### **“Charitable relief, relief for registered Community Amateur Sports Clubs (CASCs) and Discretionary Relief**

Charities are entitled to relief from rates on any non-domestic property that is wholly or mainly used for charitable purposes. Registered CASCs are also entitled to relief from rates on any non-domestic property that is wholly or mainly used for the purposes of that club, or that club and of other such registered clubs. In both cases, relief is given at 80 per cent of the bill and local councils have discretion to give further relief on the remaining bill.

Authorities also have discretion to give relief on all or part of any rate bill for property occupied by certain non-profit making bodies. They can also consider giving rate relief in cases of hardship or where part of a property is beyond use for a certain period.”

(2) In paragraph 3 of Part 3 of the Schedule—

(a) in the sections headed “**Rateable Value**” and “**Transitional arrangements**” substitute “[www.local.odpm.gov.uk/finance/busrats/guide/index.htm](http://www.local.odpm.gov.uk/finance/busrats/guide/index.htm)” for the website address “[www.local.regions.odpm.gov.uk/busrats/guide/index.htm](http://www.local.regions.odpm.gov.uk/busrats/guide/index.htm)”; and

(b) substitute for the section headed “**Charitable and Discretionary Relief**”—

##### **“Charitable relief, relief for registered Community Amateur Sports Clubs (CASCs) and Discretionary Relief**

Charities are entitled to relief from rates on any non-domestic property that is wholly or mainly used for charitable purposes. Registered CASCs are also entitled to relief from rates on any non-domestic property that is wholly or mainly used for the purposes of that club, or that club and of other such registered clubs. In both cases, relief is given at 80 per cent of the bill and local councils have discretion to give further relief on the remaining bill.

Authorities also have discretion to give relief on all or part of any rate bill for property occupied by certain non-profit making bodies. They can also consider giving rate relief in cases of hardship or where part of a property is beyond use for a certain period.”.

#### **Amendment of Schedule 3 (Information to be supplied with notices)**

6. In paragraph 4 of Part 3 of the Schedule, in the definition of “relevant precepting authority” omit the words “paragraph 1” and substitute the words “paragraphs 1, 3 and 7”.

Signed by authority of the First Secretary of State

27th November 2003

*Phil Hope*  
Parliamentary Under Secretary of State  
Office of the Deputy Prime Minister

## EXPLANATORY NOTE

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

Regulations 1 to 5 of these regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 “the principal Regulations” as regards England only in consequence of various provisions in the Local Government Act 2003.

Regulation 3(1) inserts a new definition of combined fire authorities into regulation 1 of the principal Regulations. Combined fire authorities will become major precepting authorities from 1 April 2004 by virtue of section 83 of the Local Government Act 2003. In areas with a combined fire authority, a footnote will appear on council tax demand notices for the financial year 1 April 2004 explaining that the figures for the amount of council tax calculated by the billing authority or county council for the previous year and the financial year beginning 1 April 2004 are not direct comparisons as the combined fire authority has issued a precept for the financial year beginning 1 April 2004 which is shown separately on the bill, (regulation 4(1).)

Regulation 3(2) amends regulation 1(3) of the principal Regulations. References to the relevant valuation band in demand notices prepared in respect of financial years in which there will be a new valuation list under s.22B of the Local Government Finance Act 1992 (inserted by section 77 of the Local Government Act 2003), will be read as a reference to the valuation band in the proposed list rather than the present list.

Regulation 4(2) provides that a statement must be given of the number of days in respect of which council tax has been calculated by reference to a determination made by the billing authority pursuant to section 11A of the Act (second and empty homes) or by reference to a reduction made by the billing authority under its power in section 13A of the Act (billing authority’s power to reduce the amount of tax payable.)

Regulation 4(3) substitutes a new paragraph 10 into Schedule 1 providing that statements similar to those provided in relation to discounts under section 11 of the Act will be given in relation to discounts or reductions under sections 11A or 13A.

Regulation 4(4) provides that the explanatory notes that appear on the notice must also provide a general indication of the circumstances in which an amount may be subject to a discount or a person’s liability to pay council tax in respect of the dwelling may be reduced.

Regulation 5 amends a website address in the explanatory notes to be provided on rating demand notices and amends the explanatory notes to include a reference to mandatory rate relief for Community Amateur Sports Clubs. Registered Community Amateur Sports Clubs are entitled to rate relief from 1 April 2004 following amendment of the Local Government Finance Act 1988 by section 64 of the Local Government Act 2003.

Regulation 6 amends the definition of “relevant precepting authority” in paragraph 4 of Part 3 of Schedule 3 to exclude the bodies listed in sub-paragraphs (a) and (b) of that definition from the duties in paragraphs 1, 3 and 7 of Part 1 of Schedule 3.





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STATUTORY INSTRUMENTS

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