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## EXPLANATORY NOTE

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

Articles 2 to 4 of this Order amend the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 (“the Central Lists Regulations”) in relation to England. They provide for the service by the Secretary of State of certain notices by means of electronic communication where the recipient has agreed to accept electronic service.

Article 3 inserts new definitions into regulation 2 of the Central Lists Regulations and article 4 replaces existing regulation 3. New regulation 3(1) allows the notices which are required to be served by the Secretary of State (in particular demand notices under regulation 4 and further demand notices under regulation 8) to be served electronically. If a ratepayer does not specify an address for electronic service, he will continue to receive notices in paper form. Paragraphs (3) and (4) of new regulation 3 provide that the recipient of electronic notices must notify the Secretary of State in writing of any change in his electronic address and that he may withdraw his agreement to accepting electronic service.

Articles 5 and 6 amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 and the Council Tax (Administration and Enforcement) Regulations 1992 to reflect the definition of “electronic communication” in section 15 of the Electronic Communications Act 2000.