
STATUTORY INSTRUMENTS

2010 No. 1656

**The Non-Domestic Rating (Collection and Enforcement)
(Local Lists) (England) (Amendment) (No.2) Regulations 2010**

Application, citation and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (England) (Amendment) (No.2) Regulations 2010 and shall come into force on 23rd July 2010 immediately after the coming into force of the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2010(1).

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(2) are amended as follows.

(2) After regulation 6(1), insert—

“(1A) Where, as a result of the application of article 7 of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004(3) and in accordance with that Order, there is any change to the amount which the ratepayer is liable to pay to the billing authority as regards the hereditament, the authority’s estimate under paragraph (1) of the amount payable shall take account of such change.”.

(3) In regulation 7(1), after “the demand notice is issued”, insert “or paragraph (1A) applies”.

(4) After regulation 7(1), insert—

“(1A) Unless an agreement under paragraph (3) in relation to the relevant year has been reached between the ratepayer and the billing authority before the demand notice is issued, where—

- (a) the chargeable financial year begins on 1st April 2011;
- (b) it appears to the billing authority that the estimate of the amount payable for that year would fall to be calculated by reference to section 43(4A) of the Act or by reference to the rules prescribed in regulation 10(6) of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009(4); and
- (c) the rateable value of the hereditament concerned is not more than £12,000,

a notice to which regulation 6(1) applies shall require the estimate of the amount payable to be paid in instalments in accordance with Schedule 1E. ”.

(5) In regulation 7(3), for “Schedule 1” substitute “Schedules 1 or 1E”.

(1) [S.I. 2010/1655](#).

(2) [S.I. 1989/1058](#). Regulations 6, 7 and 8 and Schedule 1 have been amended by [S.I. 1993/616](#). Regulation 8 has also been amended by [S.I. 1992/1512](#). Schedule 1 has also been amended by [S.I. 1991/141](#), [S.I. 1991/1127](#), [S.I. 1992/1512](#), and [S.I. 1993/1493](#). Other amendments have been made to [S.I. 1998/1058](#) which are not relevant to these Regulations.

(3) [S.I. 2004/3315](#). Article 7 was inserted by the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2010 ([S.I. 2010/1655](#)).

(4) [S.I. 2009/3343](#).

- (6) In regulation 7(4), for “Schedule 1” substitute “Schedules 1 or 1E”.
- (7) In regulation 8(1)—
- (a) in sub-paragraph (b), for “Schedule 1” substitute “Schedules 1 or 1E”; and
 - (b) in sub-paragraph (c), for “the Schedule” substitute “Schedules 1 or 1E”.
- (8) In regulation 8(8)—
- (a) after “paragraph 7B”, insert “or paragraph 7D”; and
 - (b) after “Schedule 1”, insert “, or under paragraph 7 of that Schedule as modified by paragraph 5(3) of Schedule 1E”.
- (9) In Schedule 1—
- (a) in paragraph 7—
 - (i) in sub-paragraph (1), for “sub-paragraph (1A)”, substitute “sub-paragraphs (1A) and (1B)”; and
 - (ii) after sub-paragraph (1A), insert—

“(1B) This paragraph does not apply in a case to which paragraph 7D applies.”.
 - (b) After paragraph 7C, insert—

“**7D.**—(1) This paragraph applies where—

 - (a) the demand notice has been served on a ratepayer by a billing authority;
 - (b) the year to which the demand notice relates is the chargeable financial year which began on 1st April 2010;
 - (c) the authority’s estimate under regulation 6(1) for the purposes of the demand notice (“the original estimate”) was made before 1st October 2010;
 - (d) the original estimate is, as a result of amendments made to the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004 which have effect on 1st October 2010 (“the Small Business Rate Relief Order changes”), shown to be false; and
 - (e) the event mentioned in paragraph 6(1) has not occurred as regards the hereditament to which the demand notice relates.

(2) The billing authority shall as soon as practicable—

 - (a) adjust the instalments (if any) payable on or after the SBRR adjustment day (“the remaining instalments”) so that they accord with the amounts mentioned in sub-paragraph (5); and
 - (b) serve a notice (“SBRR adjustment notice”) on the ratepayer which is to state—
 - (i) the amount of the estimate mentioned in sub-paragraph (4) (“the new estimate”); and
 - (ii) the amount of each remaining instalment.

(3) An SBRR adjustment notice shall be served at least 14 clear days before the day on which an instalment falls to be paid under the demand notice.

(4) The new estimate is the estimate of the billing authority of the revised amount payable for the financial year beginning on 1st April 2010 having regard to the Small Business Rate Relief Order changes.

(5) The aggregate amount of the remaining instalments payable after the SBRR adjustment day shall be equal to the amount by which the new estimate exceeds the aggregate amount of the instalments payable under the demand notice before the SBRR

adjustment day; and the amount of each remaining instalment shall be calculated in accordance with paragraphs 1(4) and (5) as if references in those provisions to the aggregate amount and to instalments were references to the aggregate amount of the remaining instalments and to the remaining instalments respectively.

(6) Insofar as the aggregate of any amounts paid (by reference to the original estimate) before the SBRR adjustment day exceeds the amount of the new estimate, the amount of the excess—

- (a) shall be repaid if the ratepayer so requires;
- (b) in any other case, shall (as the billing authority determines) either be repaid or credited against any subsequent liability of the ratepayer to pay anything to the billing authority by way of non-domestic rate.

(7) In this paragraph, “the SBRR adjustment day” means 1st October 2010.

(8) An SBRR adjustment notice need not be given on a single sheet of paper but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.”

(10) After Schedule 1D, insert Schedule 1E as set out in the Schedule to these Regulations.

Modification of the Non-Domestic Rating Contributions (England) Regulations 1992

3. For the financial year beginning on 1st April 2010, regulation 6 (recalculation of provisional amounts) of the Non-Domestic Rating Contributions (England) Regulations 1992(5) shall have effect as if there were omitted paragraphs (2)(b), (4) and (5).

Signed by authority of the Secretary of State for Communities and Local Government

Bob Neill
Parliamentary Under Secretary of State
Department for Communities and Local
Government

24th June 2010

(5) S.I. 1992/3082. Regulation 6 has been amended by S.I. 1993/1496 and S.I. 1996/561. Other amendments have been made to S.I. 1992/3082 which are not relevant to these Regulations.