

2014 No. 479

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Collection and Enforcement)
(Amendment) (England) Regulations 2014**

<i>Made</i>	- - - -	<i>3rd March 2014</i>
<i>Laid before Parliament</i>		<i>10th March 2014</i>
<i>Coming into force</i>	- -	<i>1st April 2014</i>

The Secretary of State for Communities and Local Government, in exercise of the powers conferred by section 143(1) and paragraphs 1 and 2(2)(a), (b) and (e) of Schedule 9 to the Local Government Finance Act 1988(a), makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations 2014 and come into force on 1st April 2014.

(2) These Regulations apply in relation to England only.

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

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989(b) are amended, in relation to demand notices issued with respect to financial years commencing on or after 1st April 2014, as follows.

(2) In regulation 7, after paragraph (1) insert—

“(1A) In this regulation and in paragraph 1 of Schedule 1, “instalment notice” means a notice given by a ratepayer to the Secretary of State under paragraph (1B).

(1B) Paragraphs (1C) to (1H) apply where a ratepayer gives notice in writing to the Secretary of State that they wish to pay the estimate of the amount payable for each chargeable financial year by 12 monthly instalments until further notice.

(1C) An instalment notice may be given either before or after a demand notice is issued and may specify that it is to take effect starting in relation to the relevant year or the year following the relevant year.

(1D) Where an instalment notice relates to the relevant year, a demand notice to which regulation 6(1) applies shall be issued as soon as reasonably practicable after the date on which the instalment notice is received by the Secretary of State and shall require the

(a) 1988 c.41; paragraph 1 of Schedule 9 has been amended by the Tribunals, Courts and Enforcement Act 2007 (c.15), section 62(3) and Schedule 13, paragraphs 87 and 89(1) and (2). Those amendments are not yet in force.

(b) S.I. 1989/2260, amended by S.I. 2009/1597; there are other amending instruments but none is relevant.

estimate of the amount payable for the year to be paid in instalments in accordance with paragraph 1(2B) of Schedule 1.

(1E) Where an instalment notice relates to the year following the relevant year, as soon as reasonably practicable after the date on which the instalment notice is received by the Secretary of State, the Secretary of State shall write to confirm that the estimate of the amount payable for that year is to be paid in instalments in accordance with paragraph 1(2B) of Schedule 1.

(1F) For each subsequent chargeable financial year for which the Secretary of State issues a demand notice to the ratepayer in accordance with regulation 6(1) after an instalment notice has been given, the demand notice shall require payment of the estimate of the amount payable for the year in accordance with paragraph 1(2B) of Schedule 1.

(1G) A ratepayer may give notice in writing to the Secretary of State that paragraph 1(2B) of Schedule 1 is no longer to apply.

(1H) Subject to paragraph (3), a notice given under paragraph (1G) takes effect at the expiry of the chargeable financial year in which it was received.”.

(3) In paragraph 1 of Schedule 1—

(a) in sub-paragraph (2) at the beginning insert “Subject to sub-paragraph (2A) and (2B),”;

(b) after sub-paragraph (2) insert—

“(2A) Sub-paragraph (2B) applies where a demand notice is issued to a ratepayer that has served an instalment notice on the Secretary of State.

(2B) The aggregate amount is to be payable in monthly instalments, the number of such instalments being—

(a) where the demand notice is issued on or before 15th April in the relevant year (including where it is issued before the beginning of the relevant year), 12;

(b) where the demand notice is issued on or after 16th April in the relevant year, the number of whole months remaining in the relevant year after the issue of the demand notice.”.

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

3.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(a) are amended, in relation to demand notices issued with respect to financial years commencing on or after 1st April 2014, as follows.

(2) In regulation 7, after paragraph (1C) insert —

“(1D) In this regulation and in paragraph 1 of Schedule 1, “instalment notice” means a notice given by a ratepayer to a billing authority under paragraph (1E)

(1E) Paragraphs (1F) to (1K) apply where a ratepayer gives notice in writing to the billing authority that they wish to pay the estimate of the amount payable for each chargeable financial year by 12 monthly instalments until further notice.

(1F) An instalment notice may be given either before or after a demand notice is issued and may specify that it is to take effect starting in relation to the relevant year or the year following the relevant year.

(1G) Where an instalment notice relates to the relevant year, a demand notice to which regulation 6(1) applies shall be issued as soon as reasonably practicable after the date on which the instalment notice is received by the billing authority and shall require the estimate of the amount payable to be paid in instalments in accordance with paragraph 1(2C) of Schedule 1.

(a) S.I. 1989/1058, amended by S.I. 1991/1127, 1993/616, 2010/1656, 2011/1665, 2012/24; there are other amending instruments but none is relevant.

(1H) Where an instalment notice relates to the year following the relevant year, as soon as reasonably practicable after the date on which the instalment notice is received by the billing authority, the billing authority shall write to confirm that the estimate of the amount payable for that year is to be paid in instalments in accordance with paragraph 1(2C) of Schedule 1.

(1I) For each subsequent chargeable financial year for which the billing authority issues a demand notice to the ratepayer in accordance with regulation 6(1) after an instalment notice has been given, the demand notice shall require payment of the estimate of the amount payable for the year in accordance with paragraph 1(2C) of Schedule 1.

(1J) A ratepayer may give notice in writing to the billing authority that paragraph 1(2C) of Schedule 1 is no longer to apply.

(1K) Subject to paragraph (3), a notice given under paragraph (1J) takes effect at the expiry of the chargeable financial year in which it was received.”.

(3) In paragraph 1 of Schedule 1—

(a) in sub-paragraph (2) after “subject to sub-paragraph (2A)” insert “, (2B) and (2C)”;

(b) after sub-paragraph (2A) insert—

“(2B) Sub-paragraph (2C) applies where a demand notice is issued to a ratepayer that has served an instalment notice on the billing authority.

(2C) The aggregate amount is to be payable in monthly instalments, the number of such instalments being—

(a) where the demand notice is issued on or before 15th April in the relevant year (including where it is issued before the beginning of the relevant year), 12;

(b) where the demand notice is issued on or after 16th April in the relevant year, the number of whole months remaining in the relevant year after the issue of the demand notice.”.

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

Brandon Lewis

Parliamentary Under Secretary of State

Department for Communities and Local Government

3rd March 2014

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 and the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989. Those instruments provide for the billing, collection and enforcement of non-domestic rates in respect of local rating lists and the central rating list respectively.

In many cases a ratepayer discharges their annual liability for non-domestic rates by instalments. The amendments made by these Regulations make provision so that a ratepayer may pay their non-domestic rates in 12 monthly instalments rather than 10.

A full impact assessment has not been produced for this instrument as no adverse impact on the private or voluntary sector is foreseen and the impact on the public sector is minimal.

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