
STATUTORY INSTRUMENTS

2017 No. 39

**The Non-Domestic Rating (Demand Notices)
(Amendment) (England) Regulations 2017**

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

8.—(1) Part 1 of Schedule 2 is amended as follows.

(2) After paragraph 5 insert—

“**5A.** A statement that explanatory notes are published on the authority’s website, a statement of the website address of the authority where the explanatory notes are published and a statement that hard copies of explanatory notes are available on request from the authority.”.

(3) In the explanatory notes set out in paragraph 7—

(a) in the note headed “Rateable Value”—

(i) for “this bill” substitute “your bill”,

(ii) for “2010” substitute “2017”,

(iii) for “2008” substitute “2015”, and

(iv) in the penultimate paragraph, omit “Any alterations” to the end of that paragraph;

(b) in the note headed “National Non-Domestic Rating Multiplier”, for “this bill” substitute “your bill”;

(c) for the note headed “Revaluation 2017” substitute—

“Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The 2017 revaluation takes effect from 1st April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government.

Whilst the 2017 revaluation will not increase the amount of rates collected nationally, within this overall picture, over 7 out of 10 ratepayers will receive a reduction or no change in their bill and some ratepayers will see increases.

For those that would otherwise see significant increases in their rates liability, the Government has put in place a £3.6 billion transitional relief scheme to limit and phase in changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there also have to be limits on reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as

a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from [insert name of billing authority] or the website www.gov.uk/introduction-to-business-rates.

More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation.”;

- (d) in the note headed “Unoccupied Property Rating”, for “this bill” substitute “your bill”;
- (e) in the note headed “Small Business Rate Relief”—
 - (i) in the first paragraph, for “£17,999 outside London or £25,499 in London” substitute “£50,999”,
 - (ii) in the second paragraph—
 - (aa) for “£12,000” substitute “£15,000”,
 - (bb) for “50% for” substitute “100%. For”, and
 - (cc) for “£6,000” to the end of that paragraph, substitute “£12,000, the ratepayer will receive a 100% reduction in their rates bill”,
 - (iii) in sub-paragraph (b) of the third paragraph, for “£2,599” substitute “£2,899”, and
 - (iv) in the fourth paragraph—
 - (aa) for “£17,999” substitute “£19,999”, and
 - (bb) for “£25,499” substitute “£27,999”;
- (f) after the note headed “Charity and Community Amateur Sports Club Relief” insert—

“Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1st April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: “The case for a business rates relief for local newspapers”, which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers.”;

- (g) in the note headed “Rating advisers”, omit “Appeals against rateable values can be made free of charge.”.