STATUTORY INSTRUMENTS

2020 No. 1403

The Non-Domestic Rating (Compilation and Alteration of Lists) (England) Regulations 2020

Information to be supplied by billing authorities

3.—(1) Information of the description set out in paragraph (2) is prescribed for the purposes of paragraph 6(1A) of Schedule 9 to the Local Government Finance Act 1988.

(2) In relation to any hereditament shown in the local non-domestic rating list for the billing authority's area, the information is—

- (a) the name and postal address of the ratepayer;
- (b) where available, the email address and telephone number of the ratepayer;
- (c) the date on which the ratepayer became the ratepayer as regards the hereditament;
- (d) the local authority reference ascribed to the hereditament in the local list.

(3) For the years beginning on or after 1st January 2021, the information prescribed by this regulation must be supplied quarterly on or before the following dates each year—

- (a) 15th January;
- (b) 15th April;
- (c) 15th July; and
- (d) 15th October.