

## EXPLANATORY NOTE

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

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 ([SI 1993/252](#)) (“the 1993 Regulations”) provide for the contents of rate demand notices, which are issued by billing authorities (borough and county councils) in Wales, and for the information to be supplied when such notices are served by them.

These Regulations, which apply in relation to Wales, replace Schedule 2 to the 1993 Regulations which specifies the information to be supplied when rate demand notices are sent by billing authorities. The changes include the deletion of the references to the rural rate relief scheme, to the revaluation in 2005 and to the former Inland Revenue; and they reflect changes made by the Non-Domestic Rating (Unoccupied Property) (Wales) (Amendment) Regulations 2007 in respect of empty properties from 1 April 2008.

These Regulations only apply in relation to rates payable after 31 March 2008.