
S T A T U T O R Y I N S T R U M E N T S

2020 No. 133

RATING AND VALUATION, ENGLAND

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2020

<i>Made</i>	- - - - -	<i>11th February 2020</i>
<i>Laid before Parliament</i>		<i>14th February 2020</i>
<i>Coming into force</i>	- -	<i>12th March 2020</i>

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

Citation and commencement

- 1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2020.
- (2) These Regulations come into force on 12th March 2020.

Amendment of Schedule 2 to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003

2.—(1) Schedule 2 (matters to be contained in rate demand notices and publication of Explanatory Notes) to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(b) is amended as follows.

(2) In Part 1, in paragraph 7, for the Explanatory Notes substitute the text set out at Part 1 of the Schedule to these Regulations.

(3) In Part 2A (modification of Part 1 in relation to BRS authorities), in paragraph 1(b), for the second paragraph of the note headed “Business Rate Supplements” to be inserted into the Explanatory Notes substitute—

“The business rate supplement/s as shown on your bill is/are being levied by [insert name of levying authority] in relation to [insert name of project/s to which BRS relates] project/s. Further information may be found in the BRS project prospectus, [title of final prospectus], which you can obtain from [insert name of levying authority].”.

(4) In Part 3 (special authorities), in paragraph 3, for the Explanatory Notes substitute the text set out at Part 2 of the Schedule to these Regulations.

(a) 1988 c. 41. See section 146(6) for the meaning of “prescribed”. Paragraph 1 of Schedule 9 was amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(gf) was inserted by section 8(2) of the Local Government Finance Act 2012 (c. 17). Paragraph 2(2)(h) was amended by the Local Government and Housing Act 1989 (c. 42) Schedule 5, paragraph 44(3) and by section 8(3) of the Local Government Finance Act 2012.

(b) S.I. 2003/2613; relevant amending instruments are S.I. 2008/387; S.I. 2010/187; S.I. 2013/694; S.I. 2015/427; S.I. 2016/316; S.I. 2017/39; S.I. 2018/92; and S.I. 2019/101.

(5) In Part 3A (modification of Part 3 in relation to BRS), in paragraph 1(b), for the second paragraph of the note headed “Business Rate Supplements” to be inserted into the Explanatory Notes substitute—

“The business rate supplement/s as shown on your bill is/are being levied by [insert name of levying authority] in relation to [insert name of project/s to which BRS relates] project/s. Further information may be found in the BRS project prospectus, [title of final prospectus], which you can obtain from [insert name of levying authority].”.

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

Luke Hall

Parliamentary Under Secretary of State

Ministry of Housing, Communities and Local Government

11th February 2020

SCHEDULE

Regulation 2(2) and (4)

PART 1

Explanatory Notes for Billing Authorities

‘EXPLANATORY NOTES

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: www.gov.uk/introduction-to-business-rates, at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

Business Rates Instalments

Payment of business rates bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are neither entitled to certain other mandatory relief[s] nor liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier.

State Aid

The award of discretionary relief[s] is considered likely to amount to state aid. However, it will be state aid compliant where it is provided in accordance with the De Minimis Regulation EC 1407/2013. The De Minimis Regulation allows an undertaking to receive up to EUR 200,000 ‘de minimis’ aid over a rolling three-year period. If you are receiving, or have received, any ‘de minimis’ aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Rating Advisers

Ratepayers do not have to be represented in discussions about the rateable value of their property or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV - website www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser or company you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at [website address of local authority where information is published]. A hard copy is available on request by writing to the local authority or at [telephone number].”

PART 2

Explanatory Notes for Special Authorities

“EXPLANATORY NOTES

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: www.gov.uk/introduction-to-business-rates, at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

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Payment of business rates bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

The Common Council of the City of London must publish on its website explanatory notes in the same or substantially similar terms to the explanatory notes set out in paragraph 3 of Part 3 of Schedule 2. Part 3A of Schedule 2 modifies the explanatory notes that must be provided where the Common Council of the City of London is a BRS authority.

These Regulations substitute the explanatory notes in Parts 1 and 3 of Schedule 2, and make amendments to the explanatory notes in Parts 2A and 3A of that Schedule. The purpose of these amendments is to ensure that the information the notes provide concerning the non-domestic rating system and rate reliefs for financial year 2020-21 is up to date.

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

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£6.90

UK202002111002 02/2020 19585

<http://www.legislation.gov.uk/id/uksi/2020/133>

ISBN 978-0-11-119305-1



A standard linear barcode representing the ISBN 978-0-11-119305-1.

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