STATUTORY INSTRUMENTS

2018 No. 92

RATING AND VALUATION, ENGLAND

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2018

Made - - - -	*24th January 2018*
Laid before Parliament	*29th January 2018*
Coming into force - -	*28th February 2018*

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, 2(2)(gf) and (h) of Schedule 9 to, the Local Government Finance Act 1988(**1**).

Citation and commencement

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2018.

(2) These Regulations come into force on 28th February 2018.

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

2. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(**2**) are amended as follows.

Amendment of Schedule 2 (matters to be contained in rate demand notices and publication of explanatory notes)

3.—(1) In Part 1 of Schedule 2 the explanatory notes in paragraph 7 are amended as follows—

(a) in the note headed "Rateable Value" omit the third paragraph;

(b) in the note headed "Revaluation 2017 and Transitional Arrangements"—

(i) in the first paragraph for "The 2017 revaluation takes effect from 1st April 2017." substitute "The most recent revaluation took effect from 1st April 2017.";

(**1**) 1988 c. 41. Paragraph 1 of Schedule 9 was amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(gh) was inserted, and paragraph (2)(h) was amended, by section 8(2) and (3), respectively, of the Local Government Finance Act 2012 (c. 17). See section 146(6) for the meaning of "prescribed".

(**2**) S.I. 2003/2613; relevant amending instruments are S.I. 2008/387; S.I. 2015/427; S.I. 2016/316 and S.I. 2017/39.

(ii) for the second paragraph substitute—

"Whilst the 2017 revaluation did not increase the amount of rates collected nationally, within this overall picture, the majority of ratepayers received a reduction or no change in their bill whereas some ratepayers saw increases.";

(iii) in the third paragraph omit "For those that would otherwise see significant increases in their rates liability, the Government has put in place";

(iv) in the third paragraph for "to limit and phase in" substitute "limits"; and

(v) in the third paragraph for "also have to be" substitute "are also";

(c) in the note headed "Unoccupied Property Rating" omit the second paragraph;

(d) in the note headed "Small Business Rate Relief" omit "An application for Small Business Rates Relief is not required."; and

(e) after the note headed "Relief for Local Newspapers" insert—

"**Spring Budget 2017 Relief Scheme: Supporting Small Business**

Ratepayers losing Small Business or Rural Rate Relief as a result of the 2017 revaluation will have their increases limited to the greater of either (i) a cash value of £600 per year, or (ii) the matching cap on increases for small properties in the transitional relief scheme. This relief will run for 5 years to 31st March 2022 and ratepayers will receive the relief until this date or they reach what their bill would have been within the relief scheme, whichever is first.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Spring Budget 2017 Relief Scheme: Discretionary Scheme

The Government is providing £300 million of funding to local authorities over 4 years to 31st March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to ratepayers. The £300m will cover the 4 years from 2017/18: £175m in 2017/18; £85m in 2018/19; £35m in 2019/20 and £5m in 2020/21.

Local authority allocations can be found at:

https://www.gov.uk/government/consultations/discretionary-business-rates-relief-scheme

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Spring Budget 2017 Relief Scheme: Support for Pubs

The Government is providing funding for local authorities to provide a £1,000 discount to pubs with a rateable value of below £100,000. This was to run for 2017/18 only; at Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018/19.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.".