STATUTORY INSTRUMENTS

2017 No. 39

RATING AND VALUATION, ENGLAND

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

Made - - - -	*23rd January 2017*
Laid before Parliament	*25th January 2017*
Coming into force - -	*20th February 2017*

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 1, 2(2)(e), (ga), (gc), (gf) and (h) of Schedule 9 to, the Local Government Finance Act 1988(**1**) and section 21(1) and (2)(a) and (b) of the Business Rate Supplements Act 2009(**2**).

Application, citation and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Demand Notices) (Amendment) (England) Regulations 2017 and come into force on 20th February 2017.

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2. In regulation 4 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**3**)—

(a) in paragraph (2) for "Subject to paragraph (3A), different" substitute "Different", and

(b) omit paragraphs (3A) and (5).

(**1**) 1988 c.41; "Prescribed" is defined in section 146(6); in paragraph 2 of Schedule 9, sub-paragraphs (2)(g) to (ge) were substituted for sub-paragraph (g), and sub-paragraph (2)(h) was amended, by paragraph 44(2) and (3), respectively, of Schedule 5 to the Local Government and Housing Act 1989 (c.42); and sub-paragraph (2)(gf) was inserted, and sub-paragraph (2)(h) was amended, by section 8(2) and (3), respectively, of the Local Government Finance Act 2012 (c.17).

(**2**) 2009 c.7.

(**3**) S.I. 1989/1058; relevant amending instruments are S.I. 1993/616 and 2012/24.

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

3. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(**4**) are amended as follows.

4. In the heading to regulation 3, for ", etc" substitute "and publication of explanatory notes".

5. In regulation 3(3)—

(a) in paragraph (a)—

(i) after "mentioned in" insert "paragraphs 1 to 6 of"; and

(ii) after "Schedule 2" insert—

", and the billing authority must—

(i) publish on its website explanatory notes in the terms, or in substantially similar terms, contained in paragraph 7 of that Part; and

(ii) supply a hard copy of such explanatory notes to a ratepayer on request";

(b) in paragraph (b)—

(i) after "mentioned in" insert "paragraphs 1 to 6 of"; and

(ii) after "Part 2" insert—

", and the rural settlement authority must—

(i) publish on its website explanatory notes in the terms, or in substantially similar terms, contained in paragraph 7 of Part 1 as modified by Part 2; and

(ii) supply a hard copy of such explanatory notes to a ratepayer on request";

(c) in paragraph (c)—

(i) after "mentioned in" insert "paragraphs 1 and 2 of"; and

(ii) after "Part 3" insert—

", and the Common Council must—

(i) publish on its website explanatory notes in the terms, or in substantially similar terms, contained in paragraph 3 of that Part; and

(ii) supply a hard copy of such explanatory notes to a ratepayer on request"; and

(d) in paragraph (d)—

(i) after "mentioned in", the first time it occurs, insert "paragraphs 1 to 6 of";

(ii) after "mentioned in", the second time it occurs, insert "paragraphs 1 and 2 of"; and

(iii) after "Part 3A" insert—

", and the BRS authority must—

(i) publish on its website explanatory notes in the terms, or in substantially similar terms, contained in paragraph 7 of Part 1 as modified by Part 2A or, where the BRS authority concerned is the Common Council, contained in paragraph 3 of Part 3 as modified by Part 3A; and

(ii) supply a hard copy of such explanatory notes to a ratepayer on request".

6. In regulation 4(2)(a), for " or (c)" substitute ", (c) or (d)".

7. In the heading to Schedule 2, at the end insert "and publication of explanatory notes".

(**4**) S.I. 2003/2613; relevant amending instruments are S.I. 2008/387, 2010/187, 2013/694, 2015/427 and 2016/316.

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",