STATUTORY INSTRUMENTS

2016 No. 316

RATING AND VALUATION, ENGLAND

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2016

Made - - - -	*9th March 2016*
Laid before Parliament	*10th March 2016*
Coming into force - -	*1st April 2016*

The Secretary of State, in exercise of the powers conferred by section 143(1) of, and paragraphs 1 and 2(2)(ga) of Schedule 9 to, the Local Government Finance Act 1988(**1**), makes the following Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2016.

(2) These Regulations come into force on 1st April 2016.

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)

3.—(1) In Part 1 of Schedule 2(**3**), the explanatory notes in paragraph 7(**4**) are amended as follows—

(a) for the second paragraph under the heading "Rateable Value" substitute—

> "The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value

(**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)(ga) was inserted by paragraph 44(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). See section 146(6) for the meaning of "prescribed".
(**2**) S.I. 2003/2613.
(**3**) Part 1 of Schedule 2 was substituted by S.I. 2008/387 and last amended by S.I. 2015/427.
(**4**) Paragraph 7 was last substituted by S.I. 2015/427.

shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.";

(b) for the second paragraph under the heading "National Non-Domestic Rating Multiplier" substitute—

"The current multipliers are shown on the front of this bill.";

(c) for the first paragraph under the heading "Small Business Rate Relief" substitute—

"Ratepayers who occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.";

(d) in the second paragraph under the heading "Small Business Rate Relief"—

(i) for "2014" substitute "2015"; and

(ii) for "2016" substitute "2017";

(e) omit the heading "Retail Discounts" and all the text relating to that heading.

(2) In Part 3 of Schedule 2(**5**), the explanatory notes in paragraph 3(**6**) are amended as follows—

(a) for the second paragraph under the heading "Rateable Value" substitute—

"The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.";

(b) omit the heading "Special arrangements for the City of London" and all the text relating to that heading;

(c) for the text relating to the heading "The City of London Rating Multiplier" substitute—

"There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Because of its special circumstances – notably its very small resident population – the Common Council of the City of London can set its own rate – or multiplier – and retain part of the proceeds to help pay for the services it provides. It may set this rate, subject to certain constraints, at a higher or lower level than the rate which applies outside the City of London. The City sets the multipliers for each financial year according to formulae set by legislation.";

(d) for the text relating to the heading "National Non-Domestic Rating Multiplier" substitute—

"The current multipliers are shown on the front of this bill.";

(e) for the first paragraph under the heading "Small Business Rate Relief" substitute—

"Ratepayers who occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.";

(**5**) Part 3 of Schedule 2 was substituted by S.I. 2008/387 and last amended by S.I. 2015/427.
(**6**) Paragraph 3 was last substituted by S.I. 2015/427.