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STATUTORY INSTRUMENTS

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**1991 No. 148**

**COMMUNITY CHARGES,  
ENGLAND AND WALES  
RATING AND VALUATION  
LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Community Charges and Non-Domestic Rating  
(Demand Notices) (England) Regulations 1991**

<i>Made</i>	- - - -	<i>1st February 1991</i>
<i>Laid before Parliament</i>		<i>4th February 1991</i>
<i>Coming into force</i>	- -	<i>15th February 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 50, 73(2) and (2A), 74A, 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(1) to (m), 3 and 21(a) of Schedule 2, paragraph 6 of Schedule 3, and paragraphs 1 and 2(2)(ga), (gc), (ge) and (h) of Schedule 9 to, the Local Government Finance Act 1988(1), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1991 and shall come into force on 15th February 1991.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“appropriate levying body” in relation to an English charging authority means a passenger transport authority, the Broads Authority or the National Rivers Authority, insofar as the authority has power to issue a levy to the charging authority, or has power to issue a levy to a county council having power to issue a precept to the charging authority;

“charging authority” does not include a special authority;

“community charge demand notice” means a demand notice within the meaning of Part III of the Community Charges (Administration and Enforcement) Regulations 1989(2) which is issued by an English charging authority (including such a notice issued pursuant to the Community Charges (Co-owners) Regulations 1990(3));

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(1) 1988 c. 41. Relevant amendments were made by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 11, 44, 52 and 54 and by S.I. 1989/438, regulation 60.

“the distribution report” means the report entitled the Revenue Support Grant Distribution Report (England) made on 20th December 1989 by the Secretary of State for the Environment under section 80 of the Act, as amended by the Revenue Support Grant Distribution (Amendment) Report (England) made by him on 16th January 1991;

“rate demand notice” means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(4) which is issued by an English charging authority (including such a notice issued pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(5) (joint owners and occupiers));

“the relevant charge” in relation to a notice and a charging authority means the amount set by the authority under section 32, 34 or 35 of the Act(6) which is applicable to the notice, or which would be so applicable but for any provision of regulations made under section 13A of the Act(7);

“the relevant year” in relation to a notice means the chargeable financial year to which the demand for payment made by the notice relates;

“the special grant report” means the report made on 17th January 1991 by the Secretary of State for Education and Science and the Secretary of State for the Environment under section 146 of the Local Government and Housing Act 1989(8), or any later report made by them under that section and approved by resolution of the House of Commons; and

“specific grants” means grants or subsidies which fall to be credited to revenue account and which are paid out of monies provided by Parliament, other than grants or subsidies which fall to be paid into a collection fund under section 90(1) of the Act.

### **Application of the Regulations**

2. These Regulations apply in relation to community charge demand notices and rate demand notices issued with respect to a financial year beginning on or after 1st April 1991 and, accordingly, the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990(9) shall not have effect in relation to any such notice.

### **Form and content of demand notices, etc.**

- 3.—(1) Subject to paragraph (2), a community charge demand notice shall—
- (a) where it relates to a personal community charge and the amount demanded under it is not calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form A in Part I of Schedule 1;
  - (b) where it relates to a personal community charge and the amount demanded under it is calculated by reference to section 13 of the Act, be in the form specified as (and accordingly contain the matters specified in) form B in that Part;
  - (c) where it relates to a standard community charge, be in the form specified as (and accordingly contain the matters specified in) form C in that Part;

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(2) S.I. 1989/438; relevant amendments were made by S.I. 1989/2274, 1990/402 and 711 and 1991/140.

(3) S.I. 1990/146.

(4) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145 and 1991/141.

(5) S.I. 1990/145.

(6) Sections 32, 34 and 35 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 14, 16 and 17.

(7) Section 13A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 5.

(8) 1989 c. 42.

(9) S.I. 1990/156, to which there are amendments not relevant to these Regulations.

- (d) where it relates to a collective community charge, be in the form specified as (and accordingly contain the matters specified in) form D in that Part.
- (2) Where a community charge demand notice is served on a person—
  - (a) after the end of the relevant year; and
  - (b) at the same time as a community charge demand notice relating to another chargeable financial year not then ended is served on him,paragraph (1) shall apply subject to the modifications referred to in paragraph (3).
- (3) The modifications are that references to the forms specified as forms A, B, C and D shall be taken to be references to such part of each of those forms as remains after the omission of—
  - (a) the symbol “□” wherever it occurs;
  - (b) the words “See notes for an explanation of this and other terms.”;
  - (c) in the case of form A, the words from “EXPLANATORY NOTES” to “accompanying the bill.]”; and
  - (d) in any other case, the words “EXPLANATORY NOTES” and the instruction immediately following those words.
- (4) Part II of Schedule 1 (calculation and identification of certain matters to be contained in community charge demand notice) and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of Part I of that Schedule.
- (5) A rate demand notice shall contain the matters mentioned in Schedule 2.
- (6) Subject to paragraph (7), an English charging authority must when it serves a community charge demand notice supply to the person on whom the notice is served the information mentioned in Part I of Schedule 3, and must when it serves a rate demand notice supply to the person on whom the notice is served the information mentioned in Part II of that Schedule; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.
- (7) Paragraph (6) does not apply when a community charge demand notice or a rate demand notice is served after the end of the relevant year.

#### **Invalid notices**

- 4.—(1) Where—
  - (a) a community charge demand notice is invalid because it does not comply with the applicable provisions of regulation 3,
  - (b) the failure so to comply was due to a mistake, and
  - (c) the amounts required to be paid under the notice were demanded in accordance with Part III of the Community Charges (Administration and Enforcement) Regulations 1989,the requirement to pay those amounts shall apply as if the notice were valid.
- (2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the charging authority shall as soon as practicable after the mistake is discovered issue to the chargeable person concerned a document in the form which the notice would have taken (and containing the matters it would have contained) if it had complied with all relevant provisions of regulation 3.
- (3) Where—
  - (a) a rate demand notice is invalid because it does not comply with regulation 3(5),
  - (b) the failure so to comply was due to a mistake, and

- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989,

the requirement to pay those amounts shall apply as if the notice were valid.

(4) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (3), the charging authority shall as soon as practicable after the mistake is discovered issue to the ratepayer concerned a statement of the matters that were not contained in the notice and which should have been so contained.

### **Supply of information by precepting authorities**

5.—(1) In order that English charging authorities may fulfil their obligations under regulation 3, every English precepting authority shall, subject to paragraphs (3) to (6), when it issues a precept to a charging authority for a year, supply the charging authority with the information specified in paragraph (2).

(2) The information is information, as regards the precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 9, 10 and 11 of Part I of Schedule 3;
- (b) the matters mentioned in paragraphs 3, 7 and 8 of that Part; and
- (c) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and information as to whether any of it was not treated as special expenses of the authority.

(3) Information need not be supplied by a precepting authority with respect to the estimates mentioned in paragraphs 1, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a precept issued for the preceding financial year.

(4) Information need not be supplied when a substitute precept is issued to a charging authority if it is not one which would require the charging authority to set a substitute amount under section 35 of the Act; but if in such a case the charging authority subsequently notifies the precepting authority that it has set or proposes to set an amount for its personal community charge by reference to the substitute precept, the precepting authority shall (subject to paragraphs (3), (5) and (6)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(5) Information need not be supplied by a precepting authority as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier precept for the first-mentioned financial year.

(6) Information need not be supplied by a precepting authority if, by virtue of the proviso to the definition of “relevant precepting authority” in paragraph 6 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

### **Supply of information by the Secretary of State**

6. In order that an English charging authority may fulfil its obligations under regulation 3, the Secretary of State shall, as soon as practicable after he has made the calculation of revenue support grant for the year for the charging authority under section 82 of the Act, supply the authority with information as to the amount of—

- (a) the community charge for standard spending mentioned in paragraph 2 of Part II of Schedule 1; and

- (b) the standard spending assessment per head mentioned in paragraphs 3, 4 and 5 of that Part for the charging authority, and for each appropriate precepting authority.

### **Supply of information by levying bodies**

7.—(1) In order that an English charging authority may fulfil its obligations under regulation 3, subject to paragraphs (6) and (8) every appropriate levying body shall, when it first issues a levy to an English county council or an English charging authority for a year, supply the charging authorities to which the county council concerned has power to issue a precept and in whose areas the body carries out functions, or (as the case may be) the charging authority to which the levy is issued, with the information specified in paragraph (5).

(2) In order that an English charging authority may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (6) and (8) an appropriate levying body shall, after it has first issued a levy to an English county council for a year, supply any charging authority to which paragraph (1) does not apply, but which notifies the body that it has set or proposes to set an amount for its personal community charges by reference to the levy, with the information specified in paragraph (5).

(3) In order that an English charging authority may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (6) to (8) an appropriate levying body shall, after it has issued a substitute levy for a year, supply any charging authority which notifies the body that it has set or proposes to set an amount for its personal community charges by reference to the substitute levy, with the information specified in paragraph (5).

(4) Information shall be supplied under paragraph (2) or (3) as soon as practicable after the notification is given.

(5) The information is information, as regards the appropriate levying body and the levy concerned, as to—

- (a) the estimates mentioned in paragraphs 2, 9, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3 and 7 of that Part.

(6) Information need not be supplied by an appropriate levying body with respect to the estimates mentioned in paragraph 2, 9 and 11 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

(7) Information need not be supplied by an appropriate levying body as regards a substitute levy for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier levy for the first-mentioned financial year.

(8) Information need not be supplied by an appropriate levying body if, by virtue of the proviso to the definition of “relevant levying body” in paragraph 6 of Part III of Schedule 3, it would not fall to be supplied by the charging authority when it serves a demand notice.

(9) The circumstances in which the personal community charge of a charging authority is to be treated as set by reference to a levy for the purposes of paragraphs (2) and (3) include the setting of the charge by reference to an amount included in a precept, where the amount is attributable to a levy.

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Signed by authority of the Secretary of State

1st February 1991

*Michael Portillo*  
Minister of State,  
Department of the Environment

SCHEDULE 1

Regulation 3(1)and (4)

PART I

FORM AND CONTENTS OF COMMUNITY CHARGE DEMAND NOTICE  
FORM ACOMMUNITY CHARGE BILL 199[ ]

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Regulation 3(1) and (4)

**SCHEDULE 1**

**PART I**

**FORM AND CONTENTS OF COMMUNITY CHARGE DEMAND NOTICE**

**FORM A**

**COMMUNITY CHARGE BILL 199[ ]**

[Name of county council (if any)].....  
 Name of charging authority.....  
 [Name of precepting authority.....  
 (if any) other than the county or  
 parish council, chairman of  
 parish meeting or charter trustees]  
 [Name of parish council or parish  
 meeting (if any)].....  
 [Name of charter trustees (if any)]..... Date of issue:.....

To: name and address of  
chargepayer

Address of property giving rise to  
charge (if different):

[Reference] [Account] number[s] .....

\* Of the income required† from name of charging authority's area, (a)%  
is required for your county council.

You are shown in name of charging authority's community charges register as subject to a personal community charge. The community charge for your area is made up as follows:

	£
The community charge if local authorities provided a standard level of service†	<b>(b)</b>
**[Addition] [Reduction] resulting from the spending plans of name of county council	[+] [-] <b>(c)</b>
**[Addition] [Reduction] resulting from the spending plans of name of charging authority [and name of parish council, chairman of parish meeting or charter trustees]	[+] [-] <b>(d)</b>
**[Addition] [Reduction] resulting from the spending plans of [list names of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]	[+] [-] <b>(e)</b>
*Less Government Area Protection grant	[-] <b>(f)</b>
*Less Government Inner London Education grant	[-] <b>(g)</b>
[Less] [Plus] other adjustments	[-] [+] <b>(h)</b>
<b>Community charge for your area</b>	<b>(i)</b>
Charge for insert period to which demand relates	<b>(j)</b>
Less your help from the Government:	
***community charge reduction	[-] <b>(k)</b>
***community charge benefit	[-] <b>(l)</b>
[Plus] penalty or penalties	[+] <b>(m)</b>
[Plus] excess benefit to be recovered	[+] <b>(n)</b>



**AMOUNT PAYABLE BY YOU**

†See notes for an explanation of this and other terms.

**Payment Instructions**

This bill is issued by name and address of charging authority. State address and/or telephone number to which enquiries about the bill may be directed.

*Insert the instalments or other payments required to be made and details of how those payments can be made and, if applicable, details of any discounts available or credits brought forward.*

**[Reminder**

*State the amount, if any, that has become payable and remains unpaid by the chargepayer under any earlier demand notice or, where an adjustment notice (within the meaning of the Community Charges (Notices) (Substitute Charges) (England) Regulations 1990 (S.I. 1990/942)), a notice under paragraph 6(6) of Schedule 1 to the Community Charges (Administration and Enforcement) Regulations 1989 (S.I. 1989/438) or a notice (not being an adjustment notice) under paragraph 7(2) of that Schedule or regulation 26(2) of those Regulations, has been given, under that notice, as the case may be; and give other relevant details.]*

**EXPLANATORY NOTES**

The community charge helps to pay for spending by the local authorities in your area. The rest of their spending is supported by:

- Government grants
- rates paid by businesses
- fees, charges and other income.

All the authorities listed at the top of your bill provide some services in your area and their spending plans are separately detailed in the information accompanying this bill. *Name of charging authority*, “the charging authority”, has the job of collecting community charges and is the authority to which you pay your community charge. The charging authority’s address is shown on the bill.

**[INCOME REQUIRED:** Generally, this is the amount for your charging authority’s area which has to be found from:

- its community charges
- its share of non-domestic rates, and
- revenue support grant [and area protection grant].]

**COMMUNITY CHARGE FOR A STANDARD LEVEL OF SERVICE:** The amount of £(b) is based on the Government’s view of what would be appropriate for the authorities in your area to spend to provide broadly a standard level of service. Authorities may be able to provide this standard level of service for a community charge of less than £(b). The amount of £(b) is the same throughout England, except in the City of London where different arrangements apply. It takes into account revenue support grant which is shared out between authorities on the basis of the particular circumstances of their areas. It also takes into account income received from rates charged on non-domestic property which is paid into a central pool managed by the Department of the Environment and shared out in proportion to the number of chargepayers in each area.

**ADDITIONS OR REDUCTIONS RESULTING FROM SPENDING PLANS OF YOUR AUTHORITIES:** Local authorities and other spending bodies are free to provide a different level of service from the standard level and may vary in their efficiency. Because of this the community charge for your area may be higher or lower than the community charge for a standard level of service.

**\*AREA PROTECTION GRANT:** This grant is paid by the Government to help chargepayers cope with the change from domestic rates to the community charge. This extra help will be phased out over the next few years.

**\*INNER LONDON EDUCATION GRANT:** This grant is paid by the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority. It will be phased out over the next few years.

**OTHER ADJUSTMENTS:** The main adjustments take into account your charging authority’s estimate of:

- interest payable to or by the charging authority on certain monies
- changes in income due to movement of people on and off the community charges register

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- income from standard community charges
- community charges not collected by the charging authority.

**[PENALTY:** If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.]

Words and signs in parentheses may be omitted, if inapplicable. *Italics* indicate words or figures to be inserted.

\* These words to be omitted if inapplicable.

\*\* These lines to be retained, where applicable, irrespective of the figure entered in the box.

\*\*\* This line to be retained irrespective of the figure entered in the box.

- (a) Insert the amount described in paragraph 1 of Part II of Schedule 1.
- (b) Insert the amount described in paragraph 2 of Part II of Schedule 1.
- (c) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
- (d) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
- (e) Insert, separately for each appropriate precepting authority, the amount calculated under paragraph 5 of Part II of Schedule 1.
- (f) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
- (g) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
- (h) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
- (i) Insert the amount described in paragraph 9 of Part II of Schedule 1.
- (j) Insert the amount described in paragraph 10 of Part II of Schedule 1.
- (k) Insert the amount described in paragraph 11 of Part II of Schedule 1.
- (l) Insert the amount described in paragraph 12 of Part II of Schedule 1.
- (m) Insert the amount of any penalty or penalties being recovered under the notice.
- (n) Insert the amount described in paragraph 13 of Part II of Schedule 1.

FORM B

COMMUNITY CHARGE BILL 199[ ]

[Name of county council (if any)].....  
 Name of charging authority.....  
 [Name of precepting authority .....  
 (if any) other than the county or  
 parish council, chairman of  
 parish meeting or charter trustees]  
 [Name of parish council or parish.....  
 meeting (if any)]  
 [Name of charter trustees (if any)]..... Date of issue:.....

To: name and address of chargepayer
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Address of property giving rise to charge (if different):
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[Reference] [Account] number[s] .....

\*

Of the income required† from name of charging authority's area, [(a)]% is required for your county council.
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You are shown in name of charging authority's community charges register as subject to a personal community charge. The community charge for your area is made up as follows:

£	
The community charge if local authorities provided a standard level of service†	<b>(b)</b>
** <b>[Addition]</b> <b>[Reduction]</b> resulting from the spending plans of <i>name of county council</i>	[+] [-] <b>(c)</b>
** <b>[Addition]</b> <b>[Reduction]</b> resulting from the spending plans of <i>name of charging authority</i> [and <i>name of parish council, chairman of parish meeting or charter trustees</i> ]	[+] [-] <b>(d)</b>
** <b>[Addition]</b> <b>[Reduction]</b> resulting from the spending plans of [list names of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]	[+] [-] <b>(e)</b>
*Less Government Area Protection grant	[-] <b>(f)</b>
*Less Government Inner London Education grant	[-] <b>(g)</b>
[Less] [Plus] other adjustments	[-] [+] <b>(h)</b>
<b>Community charge for your area</b>	<b>(i)</b>
Charge at student rate for <i>insert period to which demand relates</i> [Charge at full rate for <i>insert period to which demand at that rate relates</i> ]	<b>(j)</b>
Less your help from the Government: ***community charge reduction	<b>(k)</b>
***community charge benefit	[-] <b>(l)</b>
[Plus penalty or penalties]	[-] <b>(m)</b>
[Plus excess benefit to be recovered]	[+] <b>(n)</b>
	[+] <b>(o)</b>
<b>AMOUNT PAYABLE BY YOU</b>	

†See notes for an explanation of this and other terms.

**Payment Instructions**

This bill is issued by *name and address of charging authority*. State address and/or telephone number to which enquiries about the bill may be directed.

*Insert the instalments or other payments required to be made and details of how those payments can be made and, if applicable, details of any discounts available or credits brought forward.*

**[Reminder**

*State the amount, if any, that has become payable and remains unpaid by the chargepayer under any earlier demand notice or, where an adjustment notice (within the meaning of the Community Charges (Notices) (Substitute Charges) (England) Regulations 1990 (S.I. 1990/942)), a notice under paragraph 6(6) of Schedule 1 to the Community Charges (Administration and Enforcement) Regulations 1989 (S.I. 1989/438) or a notice (not being an adjustment notice) under paragraph 7(2) of that Schedule or regulation 26(2) of those Regulations, has been given, under that notice, as the case may be; and give other relevant details.]*

**EXPLANATORY NOTES**

*Insert the explanatory notes set out at the end of Form A. (The notes in parentheses may be omitted, if inapplicable.)*

Words and signs in parentheses may be omitted, if inapplicable.

*Italics* indicate words or figures to be inserted.

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- (a) Insert the amount described in paragraph 1 of Part II of Schedule 1.
- (b) Insert the amount described in paragraph 2 of Part II of Schedule 1.
- (c) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
- (d) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
- (e) Insert, separately for each appropriate precepting authority, the amount calculated under paragraph 5 of Part II of Schedule 1.
- (f) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
- (g) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
- (h) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
- (i) Insert the amount described in paragraph 9 of Part II of Schedule 1.
- (j) Insert such of the amount described in paragraph 10 of Part II of Schedule 1 as is attributable to days when section 13(6) of the Act applies or when it is assumed that that provision applies or will apply.
- (k) Insert such of the amount described in paragraph 10 of Part II of Schedule 1 as is attributable to days when section 13(5) of the Act applies or when it is assumed that that provision applies or will apply.
- (l) Insert the amount described in paragraph 11 of Part II of Schedule 1.
- (m) Insert the amount described in paragraph 12 of Part II of Schedule 1.
- (n) Insert the amount of any penalty or penalties being recovered under the notice.
- (o) Insert the amount described in paragraph 13 of Part II of Schedule 1.

FORM C

COMMUNITY CHARGE BILL 199[ ]

[Name of county council (if any)].....  
 Name of charging authority .....  
 [Name of precepting authority .....  
 (if any) other than the county or  
 parish council, chairman of  
 parish meeting or charter trustees]  
 [Name of parish council or parish .....  
 meeting (if any)]  
 [Name of charter trustees (if any)]..... Date of issue:.....

To: name and address of  
chargepayer

Address of property giving rise to  
charge (if different):

[Reference] [Account] number[s] .....

\* Of the income required† from name of charging authority’s area, [(a)]% is required for your county council.

You are shown in name of charging authority’s community charges register as subject to a standard community charge. The community charge for your area is made up as follows:

	£
The community charge if local authorities provided a standard level of service†	(b)
**[Addition] [Reduction] resulting from the spending plans of name of county council	[+] [-] (c)
**[Addition] [Reduction] resulting from the spending plans of name of charging authority [and name of parish council, chairman of parish meeting or charter trustees]	[+] [-] (d)
**[Addition] [Reduction] resulting from the spending plans of [list names of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]	[+] [-] (e)

\*Less Government Area Protection grant

[–] (f)

\*Less Government Inner London Education grant

[–] (g)

[Less] [Plus] other adjustments

[–] [+](h)

**Community charge for your area**

(i)

Insert here –

(1) a reference identifying the class or classes set out in the information accompanying this bill which is one or are ones by reference to which the amount payable under the notice is calculated and the periods during which the property fell or is assumed to fall within that class or those classes;

(2) the multiplier or multipliers applicable to the class or classes;

(3) the daily rate of standard community charge applicable to the class or classes;

(4) the amount payable by the chargepayer in respect of the standard community charge for the period for which the demand notice has been issued;

(5) any penalty or penalties being recovered under the notice.

†See notes for an explanation of this and other terms.

#### **Payment Instructions**

This bill is issued by *name and address of charging authority*. State address and/or telephone number to which enquiries about the bill may be directed.

Insert the instalments or other payments required to be made and details of how those payments can be made and, if applicable, details of any discounts available or credits brought forward.

Where co-owners are jointly subject to the charge concerned, insert also a statement of the effect of regulation 3(1)(b) of the Community Charges (Co-owners) Regulations 1990.

#### **[Reminder**

*State the amount, if any, that has become payable and remains unpaid by the chargepayer under any earlier demand notice or, where an adjustment notice (within the meaning of the Community Charges (Notices) (Substitute Charges) (England) Regulations 1990 (S.I. 1990/942)), a notice under paragraph 6(6) of Schedule 1 to the Community Charges (Administration and Enforcement) Regulations 1989 (S.I. 1989/438) or a notice (not being an adjustment notice) under paragraph 7(2) of that Schedule or regulation 26(2) of those Regulations, has been given, under that notice, as the case may be; and give other relevant details.]*

### **EXPLANATORY NOTES**

*Insert the explanatory notes set out at the end of Form A. (The notes in parentheses may be omitted, if inapplicable.)*

Words and signs in parentheses may be omitted, if inapplicable.

*Italics* indicate words or figures to be inserted.

\* These words to be omitted if inapplicable.

\*\* These lines to be retained, where applicable, irrespective of the figure entered in the box.

(a) Insert the amount described in paragraph 1 of Part II of Schedule 1.

(b) Insert the amount described in paragraph 2 of Part II of Schedule 1.

(c) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.

(d) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.

(e) Insert, separately for each appropriate precepting authority, the amount calculated under paragraph 5 of Part II of Schedule 1.

(f) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.

(g) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.

(h) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.

(i) Insert the amount described in paragraph 9 of Part II of Schedule 1.

**Status:** This is the original version (as it was originally made). UK  
Statutory Instruments are not carried in their revised form on this site.

FORM D

COMMUNITY CHARGE BILL 199[ ]

[Name of county council (if any)].....  
 Name of charging authority.....  
 [Name of precepting authority .....  
 (if any) other than the county or  
 parish council, chairman of  
 parish meeting or charter trustees]  
 [Name of parish council or parish .....  
 meeting (if any)]  
 [Name of charter trustees (if any)]..... Date of issue:.....

To: name and address of  
chargepayer

Address of property giving rise to  
charge (if different):

[Reference] [Account] number[s] .....

\* Of the income required† from name of charging authority's area, [(a)]%  
is required for your county council.

You are shown in name of charging authority's community charges register as subject to a collective community charge. The community charge for your area is made up as follows:

	£
The community charge if local authorities provided a standard level of service†	(b)
**[Addition] [Reduction] resulting from the spending plans of name of county council	[+] [-] (c)
**[Addition] [Reduction] resulting from the spending plans of name of charging authority [and name of parish council, chairman of parish meeting or charter trustees]	[+] [-] (d)
**[Addition] [Reduction] resulting from the spending plans of [list names of precepting authorities (if any) other than the county council, parish council, chairman of parish meeting or charter trustees]	[+] [-] (e)
*Less Government Area Protection grant	[-] (f)
*Less Government Inner London Education grant	[-] (g)
[Less] [Plus] other adjustments	[-] [+] (h)
<b>Community charge for your area</b>	<b>(i)</b>
Daily amount payable by collective charge contributor	

†See notes for an explanation of this and other terms.

This bill is issued by name and address of charging authority. State address and/or telephone number to which enquiries about the bill may be directed.

Insert here a description of the effect of paragraphs 2 and 3 of Schedule 2 to the Community Charges (Administration and Enforcement) Regulations 1989 (S.I. 1989/438) as regards the requirement for returns and payments in the case in question and, if applicable, details of any discounts available or credits brought forward.

Where co-owners are jointly subject to the charge concerned, insert also a statement of the effect of regulation 3(1)(b) and (j) of the Community Charges (Co-owners) Regulations 1990 (S.I. 1990/146).

**[Reminder**

*State the amount, if any, that has become payable and remains unpaid by the chargepayer under any earlier demand notice or, where an adjustment notice (within the meaning of the Community Charges (Notices) (Substitute Charges) (England) Regulations 1990 (S.I. 1990/942)), a notice under paragraph 6(6) of Schedule 1 to the Community Charges (Administration and Enforcement) Regulations 1989 (S.I. 1989/438) or a notice (not being an adjustment notice) under regulation 26(2) of, or paragraph 4(2) of Schedule 2 to, those Regulations has been given, under that notice, as the case may be; and give other relevant details.]*

**EXPLANATORY NOTES**

*Insert the explanatory notes set out at the end of Form A. (The notes in parentheses may be omitted, if inapplicable.)*

Words and signs in parentheses may be omitted, if inapplicable.

*Italics* indicate words or figures to be inserted.

\* These words to be omitted if inapplicable.

\*\* This line to be retained, where applicable, irrespective of the figure entered in the box.

- (a) Insert the amount described in paragraph 1 of Part II of Schedule 1.
- (b) Insert the amount described in paragraph 2 of Part II of Schedule 1.
- (c) Insert the amount calculated under paragraph 3 of Part II of Schedule 1.
- (d) Insert the amount calculated under paragraph 4 of Part II of Schedule 1.
- (e) Insert, separately for each appropriate precepting authority, the amount calculated under paragraph 5 of Part II of Schedule 1.
- (f) Insert the amount calculated under paragraph 6 of Part II of Schedule 1.
- (g) Insert the amount calculated under paragraph 7 of Part II of Schedule 1.
- (h) Insert the amount calculated under paragraph 8 of Part II of Schedule 1.
- (i) Insert the amount described in paragraph 9 of Part II of Schedule 1.

**PART II**

**CALCULATION AND IDENTIFICATION OF CERTAIN MATTERS TO BE CONTAINED IN COMMUNITY  
CHARGE DEMAND NOTICE**

1. The amount of the county council's precept expressed as a percentage of the sum of—
  - (a) the aggregate of the precepts issued to the charging authority; and
  - (b) the amount calculated by the charging authority under section 95(4) of the Act(a).
2. The amount of the community charge for standard spending as calculated by the Secretary of State in accordance with paragraph 2.5 of the distribution report (or in accordance with any equivalent provision of any later report made by him under section 80 of the Act and approved by resolution of the House of Commons), as that amount is last notified by him to the charging authority.
3. The amount found by subtracting the county council's standard spending assessment per head from the amount of its precept.
4. The amount found by subtracting the charging authority's standard spending assessment per head from the aggregate of the amount calculated by it under 95(4) of the Act and the precept issued to it by a parish council, chairman of a parish meeting or charter trustees.
5. The amount found by subtracting the appropriate precepting authority's standard spending assessment per head from the amount of its precept.
6. The amount found by dividing the amount of area protection grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.
7. The amount found by dividing the amount of Inner London education grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.

(a) Section 95(4) was substituted by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraph 63.

## PART II

### CALCULATION AND IDENTIFICATION OF CERTAIN MATTERS TO BE CONTAINED IN COMMUNITY CHARGE DEMAND NOTICE

1. The amount of the county council's precept expressed as a percentage of the sum of—
  - (a) the aggregate of the precepts issued to the charging authority; and
  - (b) the amount calculated by the charging authority under section 95(4) of the Act<sup>(10)</sup>.
2. The amount of the community charge for standard spending as calculated by the Secretary of State in accordance with paragraph 2.5 of the distribution report (or in accordance with any equivalent provision of any later report made by him under section 80 of the Act and approved by resolution of the House of Commons), as that amount is last notified by him to the charging authority.
3. The amount found by subtracting the county council's standard spending assessment per head from the amount of its precept.
4. The amount found by subtracting the charging authority's standard spending assessment per head from the aggregate of the amount calculated by it under 95(4) of the Act and the precept issued to it by a parish council, chairman of a parish meeting or charter trustees.
5. The amount found by subtracting the appropriate precepting authority's standard spending assessment per head from the amount of its precept.
6. The amount found by dividing the amount of area protection grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.
7. The amount found by dividing the amount of Inner London education grant which may be paid to the charging authority for the relevant year in accordance with the special grant report by the relevant population of its area.
8. The amount of any adjustment necessary so that the amount calculated under paragraph 2, after the addition or deduction (as the case may be) of any amount calculated under paragraph 3, 4 or 5 and after deduction of any amount calculated under paragraphs 6 and 7, is equal to the amount mentioned in paragraph 9.
9. The amount of the relevant charge.
10. The amount which is demanded under the notice in respect of the community charge concerned, or (if any amounts fall to be shown in a notice under paragraph 11, 12 or 13) which would be demanded in respect of it but for the reductions or increase represented by the amounts so shown.
11. The amount by which the amount demanded under the notice is less than it would otherwise be by virtue of that amount being calculated by reference to regulations under section 13A of the Act<sup>(11)</sup> (disregarding any reduction or assumed reduction arising or which would have arisen in consequence of any such provision as is mentioned in paragraph 12).
12. The amount of any reduction in the amount demanded under the notice which is attributable to a reduction, or assumed or expected reduction, in the amount a person is liable to pay in respect of the community charge concerned as it has effect for the relevant year in consequence of any provision included in regulations under section 31A(1) of the Social Security Act 1986<sup>(12)</sup>.

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(10) Section 95(4) was substituted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 63.

(11) Section 13A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 5.

(12) 1986 c. 50; sections 31A and 31D were inserted by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 6.



13. The amount of any addition to the amount demanded under the notice which is attributable to excess community charge benefit which is being recovered in the manner described in section 31D(3)(b) of that Act.

## PART III

### INTERPRETATION, ETC.

1.—(1) References in paragraph 1 of Part II to a precept and the calculation of a charging authority under section 95(4) of the Act are references to the precept (or precepts) and the calculation by reference to which the charging authority set the relevant charge.

(2) The amount which, in accordance with paragraph 1 of Part II, falls to be expressed as a percentage shall be rounded up or down (as the case may be) to the nearest whole percentage.

(3) Where such a percentage as is mentioned in sub-paragraph (2) is an exact multiple of one half of one per cent., it shall be rounded up.

2.—(1) As regards—

(a) an appropriate precepting authority which is neither a county council whose area falls partly inside and partly outside the Metropolitan Police District nor the Receiver for the Metropolitan Police District, or

(b) a charging authority,

the reference in paragraphs 3, 4 and 5 of Part II to a standard spending assessment per head is to a standard spending assessment per head for the whole of the area of the authority calculated by the Secretary of State by dividing the standard spending assessment of the authority (calculated in accordance with paragraphs 3.1 to 3.58 and 4.1 of the distribution report) by the relevant population of its area.

(2) As regards the Receiver for the Metropolitan Police District or a county council whose area falls partly inside and partly outside the Metropolitan Police District, for the purposes of paragraphs 3 and 5 of Part II there are to be different standard spending assessments per head for the part of his or its area for which expenses are treated as special expenses for the purposes of grant distribution (as described in Part II of Annex E of the distribution report) and for the part for which no such expenses are so treated, calculated in accordance with sub-paragraphs (3) and (4).

(3) The standard spending assessment per head for the part of the area of the authority concerned for which there are expenses treated as mentioned in sub-paragraph (2) is to be found by—

(a) taking the standard spending assessment for the authority calculated in accordance with paragraphs 3.1 to 3.58 and 4.1 of the distribution report;

(b) taking the elements of that assessment which are applicable to those expenses and dividing them by the population of the part;

(c) taking the elements of that assessment which are not so applicable and dividing them by the population of his or its area; and

(d) adding the amounts found under paragraphs (b) and (c).

(4) The standard spending assessment per head for the part of the area of the authority concerned for which there are no expenses treated as mentioned in sub-paragraph (2) is equal to the amount found under sub-paragraph (3)(c) above.

(5) The population of part of the area of a precepting authority (“the relevant part”) for the purposes of sub-paragraph (3)(b) is the sum of the populations of the areas of charging authorities, or (as the case may be) of the parts of areas of charging authorities, which fall within the relevant part,

being the populations of the areas or parts used for the purposes of grant distribution as described in paragraph 8 of Annex E of the distribution report.

(6) The population of the area of a precepting authority for the purposes of sub-paragraph (3) (c) is—

- (a) in the case of the Receiver for the Metropolitan Police District, the sum of—
  - (i) the populations of the parts of areas of charging authorities comprised in the Metropolitan Police District as set out in paragraph 3 of that Annex, and
  - (ii) the relevant populations of the areas of charging authorities which are comprised wholly within that District;
- (b) in the case of any other appropriate precepting authority, the relevant population of its area.

(7) References in this paragraph to a provision of the distribution report include references to any equivalent provision of a later report made under section 80 of the Act and approved by resolution of the House of Commons.

**3.—**(1) References in paragraphs 3 and 5 of Part II to the precept of an appropriate precepting authority are references to the aggregate for it of—

- (a) insofar as its precept or any portion of it issued to the charging authority relates only to a part of the area of the charging authority (being a part relevant to the demand notice concerned), the amount of the precept or (as the case may be) of each such portion, divided by the relevant population of that part; and
- (b) insofar as its precept or any portion of it issued to the charging authority relates to the whole of the area of the charging authority, the amount of the precept or (as the case may be) of each such portion, divided by the relevant population of that area.

(2) For the purposes of paragraph 4 of Part II the amount calculated by a charging authority under section 95(4) of the Act is the aggregate for it of—

- (a) the amount of every item which, pursuant to section 33(3)(b) of the Act, represents special expenses of the authority for the relevant year relating to a part of the area of the authority relevant to the notice concerned, and which is to be provided for under the relevant charge or by other means, divided by the relevant population of the part in question; and
- (b) such portion of the amount last calculated by the charging authority for the relevant year under section 95(4) of the Act as is not to be provided for as special expenses for that year pursuant to section 33(3)(b) of the Act, divided by the relevant population of its area.

(3) The reference in paragraph 4 of Part II to the precept of a parish council, chairman of a parish meeting or charter trustees is a reference to the amount of the precept issued by the precepting authority in question divided by the relevant population of the part of the area of the charging authority to which the precept relates: save that—

- (i) if the charging authority set the relevant charge by reference to an amount included under section 37(3) or (4) of the Act in respect of that precepting authority, the reference is a reference to the amount included under that provision, divided by the relevant population of the area for which the amount was included, or
- (ii) if, at the time the charging authority sets that charge, the precepting authority has not issued a precept for the relevant year and no such amount as is mentioned in sub-paragraph (i) was included the amount of the precept of that precepting authority is to be treated as 0.

**4.** In Part II and this Part “appropriate precepting authority” means a precepting authority which has power to issue a precept to the charging authority concerned for the relevant year relating to all of the area of the charging authority or to a part of that area relevant to the notice concerned (whether it has in fact done so or not).

5. For the purposes of Part II and this Part—
- (a) the relevant population of the area of a charging authority is its relevant population notified under paragraph 4(4) of Schedule 12A to the Act(13)for the relevant year;
  - (b) the relevant population of a part of the area of a charging authority is its relevant population calculated by the authority for the relevant year under rules made under paragraph 6(2) of that Schedule or (as the case may be) which would be so calculated if the relevant population needed to be found for the purposes of section 69 of the Act(14)for that year;
  - (c) the relevant population of the area of a precepting authority is the aggregate for the relevant year of the relevant populations of such of the areas, or the parts of the areas (as the case may be), of charging authorities as are comprised within the area of the precepting authority;
  - (d) the relevant population of a part of the area of a precepting authority (“the relevant part”) is the aggregate for the relevant year of the relevant populations of such of the areas, or the parts of the areas (as the case may be), of charging authorities as are comprised within the relevant part.
6. References in Part Ii and this Part to a matter last done are references to it last done before the issue of the notice concerned.
- 7.—(1) The following amounts shall be rounded up or down (as the case may be) to the nearest whole penny—
- (a) the amount mentioned in paragraph 2 of Part II which is to be notified by the Secretary of State and contained in a notice; and
  - (b) an amount found in accordance with any of paragraphs 3 to 7 of that Part which is to be contained in a notice.
- (2) Where an amount which falls to be rounded to the nearest whole penny is an amount which is an exact multiple of a half penny, it shall be rounded up.

## SCHEDULE 2

Regulation 3(5)

### MATTERS TO BE CONTAINED IN RATE DEMAND NOTICE

1. A statement of the address and description of each hereditament to which the notice relates (“relevant hereditament”).
2. A statement of the rateable value shown for each relevant hereditament in the local non-domestic rating list.
3. A statement of the non-domestic rating multiplier applicable for the relevant year.
4. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that the conditions mentioned in section 45(1) of the Act(15)were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is one half of that which it would be if the ratepayer were in occupation of the hereditament.
5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that—

(13) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 74.

(14) Section 69 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 50.

(15) Section 45(1) was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 23.

- (a) the chargeable amount would fall to be calculated under section 43(5) or 45(5) of the Act,
- (b) the chargeable amount would fall to be calculated under section 43(4) or (5) or 45(4) or (5) of the Act as modified by paragraph 9 of Schedule 7A to the Act(16), or by regulation 3 of the Non-Domestic Rating (Transitional Period) Regulations 1990(17),
- (c) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the Act as substituted by section 44A(7) or (9) of the Act(18), or
- (d) rules under section 47(1)(a) or 58(3)(a) of the Act would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the notice is reduced or increased as compared with the amount which would have been demanded if section 43(4), without modification, and (so far as is relevant) section 44(2), without substitution, or (as the case may be) section 45(4), without modification, applied to the calculation of the chargeable amount for those days.

6. Explanatory notes in the following terms—

*“EXPLANATORY NOTES*

**Non-Domestic Rates**

The non-domestic rates collected by charging authorities (district and London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly) are paid into a central pool and re-distributed to all charging authorities in proportion to the number of community chargepayers in their area. Your authority’s share of re-distributed rate income, together with income from its community chargepayers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by your authority and other local authorities in your area.

**Rateable Value**

The rateable value of non-domestic property, which is fixed in most cases by the Inland Revenue valuation officer, represents the annual open market rental value of the property at 1st April 1988. The values of all property in respect of which rates are paid to your authority are shown in the local rating list, a copy of which may be inspected at *name and address of local valuation office and name and address of charging authority*.

The valuation officer may alter the value if he believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If in any case the ratepayer and the valuation officer do not agree, the matter will be referred as an appeal to the Valuation and Community Charge Tribunal. Information about the circumstances in which a change in a rateable value may be proposed and how such a proposal may be made is available from the valuation office shown above.

**National Non-Domestic Rating Multiplier**

The national non-domestic rating multiplier is the rate in the pound by which, outside the City of London where special arrangements apply, the rateable value is multiplied to produce the annual

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(16) Schedule 7A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 40.

(17) S.I. 1990/608, amended by S.I. 1990/2329.

(18) Section 44A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 22; section 44 was amended by paragraph 21 of that Schedule.

rate bill for a property. It is set annually by the Government and cannot, by law, rise by more than the amount of the increase in the retail prices index.

### **Transitional Arrangements**

For some properties, transitional arrangements will continue to phase in the effect of the change to the new non-domestic rating system introduced in 1990. Where appropriate, these arrangements will operate until 1994/95 and may be extended to later years. There are limits on the percentage by which bills may increase or decrease each year. There are special rules dealing with changes in rateable value and the merger or splitting of existing properties. Further information about transitional arrangements may be obtained from *name of charging authority*.

### **Unoccupied Property Rating**

Non-domestic properties which are unoccupied may be liable to empty property rates. Rates are charged at 50% of the full rate bill or of the transitional bill where the transitional arrangements apply. Liability begins after the property has been empty for 3 months. Certain types of property, such as factories and warehouses, are exempt from empty property rates.

### **Charitable and Discretionary Relief**

Charities are entitled to relief from rates on any non-domestic property which is wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property.

Authorities also have discretion to remit all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit.”

*Italics* indicate words to be inserted

## SCHEDULE 3

Regulation 3(6)

### PART I

#### INFORMATION TO BE SUPPLIED WITH COMMUNITY CHARGE DEMAND NOTICES

1. The estimate of the charging authority and of each relevant precepting authority of its gross expenditure and of its net expenditure for the relevant year and the preceding year for each class of service administered by the authority, and if the authority concerned administers more than one such class of service, a statement of the aggregate of its gross expenditure and the aggregate of its net expenditure for all the classes administered by it.

2. The estimate of each relevant levying body of the aggregate of its gross expenditure and the aggregate of its net expenditure for the relevant year and the preceding year for the services administered by it.

3. The amount allowed by the charging authority, and by each relevant precepting authority and relevant levying body, for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95 and (3) of the Act for the relevant year or in calculating the amount of its precept or levy for the year (as the case may be).

**4.** The amount calculated by the charging authority for the relevant year under section 95(4) of the Act, and the amount of the precept or levy for the year of each relevant precepting authority and relevant levying body.

**5.** A breakdown of how the relevant charge was arrived at, made by reference to—

- (a) the amounts mentioned in paragraph 4 above;
- (b) the amounts the charging authority estimates will be raised for the relevant year from those liable to pay personal, standard and collective community charges of the authority;
- (c) the amount of revenue support grant payable to the charging authority with respect to the relevant year;
- (d) the amount notified to the charging authority under paragraph 9(8) of Schedule 8 to the Act; and
- (e) such other amounts as are mentioned in paragraphs 6 to 8 of Part II of Schedule 1 (but without dividing any amount by the relevant population of the area of the charging authority).

**6.** The amount calculated by the charging authority for the year preceding the relevant year under section 95(4) of the Act, and the amount of the precept or levy for that preceding year of each relevant precepting authority and relevant levying body.

**7.** The extent to which, in the opinion of the charging authority, and of each relevant precepting authority and relevant levying body, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the authority or body is attributable to—

- (a) inflation,
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity or quality of services provided by the authority or body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

**8.** The amount allowed by the charging authority and by each relevant precepting authority for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year or in calculating the amount of its precept (as the case may be).

**9.** The estimate of the charging authority and of each relevant precepting authority and relevant levying body of the amount of its reserves at the end of the relevant year and the preceding year.

**10.** The estimate of the charging authority and of each relevant precepting authority and relevant levying body of its capital expenditure to be incurred in the relevant year.

**11.** The estimate of the charging authority and of each relevant precepting authority and relevant levying body of the average number of staff employed or to be employed by it with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents), and a general explanation by the authority or body concerned of the reason for any difference between the two.

**12.** Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

**13.** Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement to community charge benefit may arise and as to how it may be claimed and the manner in which it is given, together with information (including an address and telephone number) as to the officer of the charging authority to whom enquiries concerning its availability may be directed.

14. Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement may arise for the liability in respect of the charge to be found in accordance with rules prescribed under section 13A(2) of the Act, and as to how the entitlement may be claimed, together with information (including an address and telephone number) as to the officer of the charging authority to whom enquiries concerning the matter may be directed.

15. Where the notice concerned is given in respect of a standard community charge, a description of every class specified by the charging authority under section 40(3) of the Act(19) with respect to the relevant year and the multiplier applicable to each such class.

## PART II

### INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICES

1. The information mentioned in paragraphs 1 to 11 of Part 1 above.

## PART III

### INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I –
  - (a) the gross expenditure of an authority or body in respect of a service for a year is the sum of all items of the authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,
  - (b) the net expenditure of an authority or body in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service), and
  - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows–
    - (i) education;
    - (ii) social services;
    - (iii) highways;
    - (iv) police;
    - (v) fire;
    - (vi) planning and economic development;
    - (vii) recreation and tourism;
    - (viii) environmental health;
    - (ix) refuse collection and disposal;
    - (x) housing;
    - (xi) other services.

2. The estimates for the relevant year to be supplied pursuant to paragraphs 1, 2, 9, 10 and 11 of Part I when the charging authority serves a notice are estimates to be made by the authority at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2)

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(19) Section 40(3) was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 18(2).

or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority or relevant levying body concerned at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the charging authority set the relevant charge.

3. The estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the charging authority serves a notice are estimates made by the authority at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority or relevant levying body concerned at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the charging authority last set an amount under section 32, 34 or 35 of the Act for that preceding year.

4. The calculation and precept mentioned in paragraphs 3, 4 and 8 of Part I and the levy mentioned in paragraphs 3 and 4 of that Part in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority set the relevant charge.

5. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

6. In Part I—

“relevant levying body” means an appropriate levying body which—

- (a) has issued a levy to the charging authority for the relevant year all or part of which was taken into account when the authority set the relevant charge, or
- (b) has issued a levy to a county council for the relevant year, where all or part of such of the precept of the council as is attributable to the levy was taken into account when the charging authority set the relevant charge,

provided that in paragraphs 3, 9 and 11 of that Part it does not include the Broads Authority or the National Rivers Authority; and

“relevant precepting authority” means a precepting authority which has issued a precept to the charging authority for the relevant year all or part of which was taken into account when the charging authority set the relevant charge, provided that—

- (a) in paragraphs 3 and 7 to 11 of that Part it does not include a parish council, the chairman of a parish meeting or charter trustees; and
- (b) in paragraph 1 it does not include a parish council where the amount of that precept is not more than £100,000, or the chairman of a parish meeting or charter trustees.

7. The circumstances in which the relevant charge or an amount last set is to be treated as set by reference to a levy for the purposes of paragraphs 2, 3, 5 and 6 above include the setting of the charge or amount by reference to an amount included in a precept, where the amount so included is attributable to a levy.

8. For the purposes of Part II above, references in this Schedule to the relevant charge are references to the amount last set under section 32, 34 or 35 of the Act for the area of the charging authority or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a



year shall not be served before an amount has been set by the charging authority under section 32 of the Act for the year.

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## EXPLANATORY NOTE

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

These Regulations provide for the form and contents of community charge demand notices, and for the contents of rate demand notices, which are issued by charging authorities in England (other than the Common Council of the City of London), and for the information to be supplied with such notices. The Regulations have effect in relation to demand notices issued with respect to financial years beginning on or after 1st April 1991.

The forms of community charge demand notice set out in these Regulations and the instructions that are given to charging authorities as to their completion and as to the information that is to be supplied with them differ from those prescribed in the Community Charges and Non-Domestic Rating (Demand Notices) (England) Regulations 1990 (S.I. 1990/156).

The principal differences relate to the prescribed form of the community charge demand notice. Firstly, where sums required to be raised from community charges and other sources are used, in part, to meet the requirements of a county council, the charging authority is required to show in the demand notice, as a percentage of those sums, the percentage required by the county council. Secondly, the charging authority is now required to show in the notice how the amount of the community charge for the area to which the notice relates differs from a charge based on the Government's view of the amounts that it would be appropriate for the authorities in that area to spend to provide broadly a standard level of service. Thirdly, the explanatory notes which form part of the demand notice are now common to each of the prescribed forms A to D. Fourthly, where a charging authority serves on a chargepayer a community charge demand notice after the end of the year to which the notice relates and at the same time serves on that chargepayer a community charge demand notice for another year which has not then ended it is required to use a modified version of the prescribed form of the notice for the year that has ended.

The other main difference is that a charging authority is no longer required to send with a community charge demand notice or a rate demand notice for a year that has ended the information that would otherwise have to be sent.

In other respects the Regulations reproduce, with minor drafting amendments and the omission of provisions that are relevant only to the financial year ending 31st March 1991, the 1990 Regulations. Those Regulations continue to have effect in relation to demand notices issued with respect to the financial year ending 31st March 1991.