

2011 No. 113

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (England) Regulations 2011

<i>Made</i> - - - -	<i>21st January 2011</i>
<i>Laid before Parliament</i>	<i>27th January 2011</i>
<i>Coming into force</i> - -	<i>31st March 2011</i>

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

Application, citation and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (England) Regulations 2011 and shall come into force on 31st March 2011.

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

2.—(1) Schedule 1A to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(b) is amended as follows.

(2) In paragraph 2—

- (a) in sub-paragraph (2)(b)(ii), for “2011”, substitute “2012”; and
- (b) in sub-paragraph (3)(b)(ii), for “2011”, substitute “2012”.

(3) In paragraph 2A—

- (a) in sub-paragraph (1), for “the date that these Regulations come into force”, substitute “31st March 2011”;
- (b) in sub-paragraph (3), after “the existing agreement”, insert “or, for the avoidance of doubt, any earlier agreement replaced by the existing agreement”;
- (c) in sub-paragraph (4)(a), after “the existing agreement”, insert “or, for the avoidance of doubt, any earlier agreement replaced by the existing agreement”;

(a) 1988 c.41. Paragraph 1 of Schedule 9 has been prospectively amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c.15). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 for the Local Government Finance Act 1988. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to the Welsh Ministers.

(b) S.I. 1989/1058, amended by S.I. 2009/204 and S.I. 2010/1507. There are other amending instruments but none is relevant.

- (d) in sub-paragraph (4)(b), after “the existing agreement was reached”, insert “or, if earlier, the day that any earlier agreement replaced by the existing agreement was originally reached”; and
- (e) in sub-paragraph (4)(c), for “2011”, substitute “2012”.

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

Bob Neill

Parliamentary Under Secretary of State

Department for Communities and Local Government

21st January 2011

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 1A to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) (SI 1989/1058). Schedule 1A was inserted by the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (England) Regulations 2009 (SI 2009/204) and amended by the Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (England) Regulations 2010 (“the 2010 Regulations”) (SI 2010/1507) to make special provision in relation to the collection of certain backdated liability to non-domestic rates.

The 1989 Regulations provide for a ratepayer’s annual rates liability to be discharged in instalments in many cases. However, where a demand notice – or rates bill – is issued after the end of the financial year to which it relates, the sum becomes payable in full. This can happen where a hereditament is shown on a rating list for the first time with effect from a date in that year following an amendment to the rating list which is not made until after the year has ended.

Schedule 1A provides that, subject to the criteria in paragraph 1 being satisfied, where a ratepayer is subject to backdated liability that has not already been discharged, the billing authority and the ratepayer can agree to reschedule payment of the liability that accrued in the period between the effective date of the amendment to the rating list and the date the amendment was actually made, over a period not exceeding eight years. The 2010 Regulations amended that Schedule so that the ratepayer and the billing authority have the power to agree that instalments of the payment of the backdated liability shall be deferred until on or after 1st April 2011, within the eight year period.

These Regulations amend Schedule 1A so that a ratepayer and a billing authority may agree that payment of the instalments of the backdated liability are deferred until on or after 1st April 2012, although liability must still be discharged within the overall eight year period from the date of the earliest agreement between the ratepayer and the billing authority. The new agreement will replace any earlier agreement.

The impact assessment completed for the Localism Bill, introduced to Parliament on 13th December 2010, includes an assessment of the effect that the extension of the moratorium will have on the costs of business and the public and voluntary sector and can be found at the website www.communities.gov.uk/corporate/publications/impact-assessments/.

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