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Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (1/2012): Amendments to Regulations

This is the first business rates information letter to be issued by the Department for Communities and Local Government this year. Previous letters are available on the internet at:

<http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>

This letter covers:

- **Amendments made to Non-Domestic Rates Regulations**

Regulatory Changes

Two statutory instruments have been laid on 12 January and both will come into force on 15 February 2011. These are the Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations 2012 (SI 24) and the Non-Domestic Rating (Electronic Communications) (England) Order 2012 (SI 25) both of which amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 in relation to England.

The Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations 2012 (can be found at:

<http://www.legislation.gov.uk/ukSI/2012/24/contents/made>):

- the regulation allows billing authorities the option of sending a single bill in respect of more than one year where it is for the current or forthcoming financial year and any earlier year in respect of which rates are outstanding / payable
- the regulation removes the instalment plan put in place to deal with what would have been (without the Chancellor's November announcement) an

uneven level of Small Business Rate Relief in 2012-13. Authorities will therefore be able to bill using the usual instalment plan. Further details can be found in Business Rates Information Letter 9/2011.

The Non-Domestic Rating (Electronic Communications) (England) Order 2012 (can be found at:

<http://www.legislation.gov.uk/ukSI/2012/25/contents/made>):

- the regulation provides that the additional information that is required to be sent with business rate demand notices (as set out in Part 2 of Schedule 3 to the non-domestic rates (Demand Notices (England) Regulations 2003) will be treated as 'supplied' to a ratepayer where the billing authority makes that information available via a website and informs ratepayers of how the information can be accessed (for instance, in the explanatory notes which accompany bills;
- the regulation provides that authorities that choose to supply the additional information in this way have a duty, under these regulations, to inform ratepayers that they can request a hardcopy of this information and;
- when asked, authorities must provide ratepayers with a hardcopy.