

Business Rates Information Letter

(7/2010): Business Information Letter

This is the seventh Business Rates Information Letter to be issued by the Department this year. Previous letters are available on the internet at:

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

This letter covers:

- **The introduction of regulations to take forward the 24 May Government Announcement - Moratorium on repayments on certain backdated business rates liabilities until 31 March 2011**

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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 (7/2010): Introduction of regulations to take forward the 24 May Chief Secretary's Announcement – Moratorium on repayments on certain backdated business rates liabilities until 31 March 2011

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This letter covers:

Announcement that today, legislation has been made to introduce a moratorium/freeze until 31 March 2011, for ratepayers discharging certain backdated business rates liabilities within the eight year schedule of payments scheme

1. This is important news that could benefit ratepayers in your area. Today the Communities and Local Government Minister, Bob Neill MP, announced that following the Chief Secretary's 24 May announcement, the Government has made legislation to provide a moratorium for ratepayers to discharge certain unexpected and significant outstanding backdated liabilities, until 31 March 2011.

2. This change will allow ratepayers eligible for the schedule of payments scheme not to make payments towards certain backdated liabilities until 31 March 2011.
3. The criteria for entering into the schedule of payments agreement remains the same. Please refer to BRIL 2/2009 (<http://www.communities.gov.uk/documents/localgovernment/pdf/178175.pdf>) for information on this.
4. The moratorium is only in respect of certain outstanding backdated liabilities and not for ongoing liabilities which must be discharged in the usual manner.

Legislation

5. To give effect to the freeze, The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (England) Regulations 2010, have been made today by the Communities and Local Government Minister, Bob Neill MP. These regulations will come into force and be available from 2 June 2010. A copy of the regulations can be found (after 2 June) at <http://www.opsi.gov.uk>

Collection and enforcement

6. Businesses **must keep paying** their ongoing rates liability as set out on their current bills. Current collection and enforcement procedures will continue to apply to ratepayers who miss a scheduled instalment towards ongoing liabilities or those backdated bills that do not meet the schedule of payments criteria.