



Department for
Communities and
Local Government

Non-Domestic Rates Branch
LGF – Business Rates and
Settlement
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13 March 2014

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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 (6/2014) – Amendments to
Regulations**

This is the sixth 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:

<https://www.gov.uk/business-rates-information-letters>,

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

This letter covers:

- **The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations**
- **The Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations**

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2014 No.404

1. These Regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 in relation to non-domestic rating demand notices only.
2. The Regulations sets out the matters that must be included in a demand notice for non-domestic rates, including the explanatory notes that must be provided in either the terms prescribed by that Schedule or substantially similar terms. The new explanatory notes reflect recent changes to non-domestic rating.
3. The above Order, which makes the changes, was laid in Parliament on 3 March and will come into force on 1 April 2014.
4. The statutory instrument can be found at the following link:

<http://www.legislation.gov.uk/ukxi/2014/404/contents/made>.

The Non-Domestic Rating (Collection and Enforcement) (Amendment) (England) Regulations 2014 No. 479

5. These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 and the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989.
6. They provide for the billing, collection and enforcement of non-domestic rates in respect of local rating lists and the central rating list respectively. . The amendments made by these Regulations make provision so that a ratepayer may pay their non-domestic rates in 12 monthly instalments rather than 10.
7. The Department knows that a number of authorities have already taken steps to publicise the new arrangements to local businesses and would encourage all authorities to consider how they can ensure that local firms are aware of the new options for payments.
8. The above Order, which makes the changes, was laid in Parliament on 10 March and will come into force on 1 April 2014.
9. The statutory instrument can be found at the following link:

<http://www.legislation.gov.uk/ukxi/2014/479/contents/made>.