

SCHEDULE 4

[IMPOSITION], ADMINISTRATION, COLLECTION AND RECOVERY OF BID LEVY

Interpretation

1.—(1) In this Schedule “relevant period” in relation to a notice means the chargeable period to which the notice relates.

(2) Where any notice which is required or authorised by this Schedule to be given to or served on a person relates to a relevant property which is (or, where such notice relates to more than one relevant property, one or more of which is) a place of business of that person, it may be given or served by leaving it at, or by sending it by post to him or her at, the place of business (or, one of those places of business).

(3) Any notice required or authorised to be given to or served on any person by a billing body, or any information required by paragraph 3(2) to be supplied to any person when a demand notice (within the meaning of this Schedule) is served—

- (a) may be so given, served or supplied by sending the notice or information to that person by electronic communication to such address as may be notified by that person for that purpose; or
- (b) shall be treated as given, served or supplied to that person where—
 - (i) the billing body and that person have agreed for that purpose that any documents containing the notice or information may be accessed by that person on a website;
 - (ii) the document is a document to which that agreement applies;
 - (iii) the billing body has published the document on a website; and
 - (iv) that person is notified, in a manner for the time being agreed for those purposes between that person and the billing body, of the publication of the document on a website and how that person may locate and access the document.

(4) For the purpose of any legal proceedings, a notice given in accordance with sub-paragraph (2) shall, unless the contrary is proved, be treated as served on the second business day after—

- (a) it was served; or
- (b) notification of its publication was given in accordance with sub-paragraph (2)(b)(iv).

(5) A person who has notified an address for the purpose of sub-paragraph (2)(a) shall, by notice in writing to the billing body, advise the billing body of any change in that address; and the change shall take effect on the third business day after the date on which the notice is received by the billing body.

(6) A person who has notified an address for the purpose of sub-paragraph (2)(a) may, by notice in writing to the billing body, withdraw that notification; and the withdrawal shall take effect on the third business day after the date on which the notice is received by the billing body.

(7) A person who has entered into an agreement with the billing body under sub-paragraph (2)(b) (i) may, by notice in writing to the billing body, inform them that the person no longer wishes to be a party to the agreement; and where such notice is given, the agreement shall be treated as revoked on the third business day after the date on which the notice is received by the billing body.

(8) In this Schedule “the amount payable” means the amount that an eligible ratepayer falling within the description of persons liable for the BID levy in the BID arrangements is liable to pay by virtue of section 13 of the 2013 Act.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Service of demand notices

2.—(1) For each chargeable period a billing body shall, in accordance with paragraphs 3 to 6, serve a notice in writing on every person who is liable for the BID levy in relation to the BID arrangements for the period.

(2) Different demand notices shall be served for different chargeable periods.

(3) A demand notice shall be served with respect to the amount or amounts payable for every relevant property and in respect of which a person or persons are liable for the BID levy.

(4) A demand notice served under sub-paragraph (3) may relate to the amount payable in respect of more than one relevant property, and the amounts due under such a notice, and the times at which they fall due, shall be determined as if separate notices were served in respect of each relevant property.

(5) Subject to sub-paragraph (6), a demand notice shall be served on or as soon as practicable after—

(a) except in a case falling within paragraph (b), the first day of the relevant period; or

(b) if the person only falls within the description of person to be liable to the BID levy specified in the BID arrangements (as regards the relevant property concerned) after the day mentioned in paragraph (a), the first day after the day on which that person falls within that description.

(6) A demand notice may be served before the beginning of the relevant period on a person who, on the day it is issued, the billing body considers will fall within the description of person to be liable to the BID levy specified in the BID arrangements as regards the relevant property to which it relates; and if it is so served, any reference in this Schedule to a person who is liable for the BID levy shall, in relation to that notice, be construed as a reference to that person.

Content of demand notices

3.—(1) A demand notice shall contain—

(a) the address and description of each relevant property to which the notice relates;

(b) a statement of how the BID levy is calculated for each relevant property to which the notice relates and the amount of the BID levy payable;

(c) a statement of the days on which, for the purposes of calculating the payments required to be made under the notice, the billing body understands that the person who is liable for the BID levy, in respect of the relevant property, fell within the description of persons who are to be liable for the BID levy for the chargeable period in question; and

(d) the date or dates on which payment of the BID levy is due to be made.

(2) A billing body may, when it serves a demand notice, supply to the person upon whom the notice is served the following information—

(a) the revenue from the BID levy the billing body was due to receive in the previous year;

(b) the amount spent on the BID arrangements in the previous year;

(c) a description of the matters on which that amount was spent; and

(d) a description of the matters on which it is intended to spend the revenue from the BID levy in the financial year.

Invalid notices

4.—(1) Where a demand notice does not comply with paragraph 3, it is invalid.

(2) Notwithstanding sub-paragraph (1), where—

- (a) a demand notice is invalid because it does not comply with paragraph 3(1);
- (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 paragraph 3(1),

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

(3) Where a requirement to pay an amount under an invalid notice subsists by virtue of sub-paragraph (2), the billing body shall as soon as practicable after the mistake is discovered issue to the person who is liable to pay the BID levy an amended notice under paragraph 3(1).

Payment under demand notices

5.—(1) If a demand notice is served before or during the relevant period and, on the day on which the notice is served, it appears to the billing body that the person falls within the description as mentioned in paragraph 2(7) as regards the relevant property to which the notice relates, the notice shall require payment of an amount equal to the billing body's estimate of the amount payable for the period.

(2) In making an estimate under sub-paragraph (1), the billing body shall assume, as respects a period which falls after the issue of the notice, that the person will continue to fall within the description as mentioned in paragraph 2(7).

(3) If a demand notice is served during the relevant period but sub-paragraph (1) does not apply, the notice shall require payment of the amount payable for the period up to the day on which the person last fell within the description as mentioned in paragraph 2(7), as regards the relevant property concerned.

(4) If, after a notice is served to which sub-paragraph (3) applies, the person again falls within the description of the person as mentioned in paragraph 2(7) in the relevant period, as regards the relevant property concerned, a further notice shall be served on that person requiring payment of the amount payable in relation to the relevant property for the period beginning with the day on which the person again falls within the description.

(5) Where a further notice is served under sub-paragraph (4), paragraphs 2(6) and (7), 5, 6 and 7 shall apply to the further notice with respect to the period referred to in sub-paragraph (4) as if it were a demand notice, and the person had not previously fallen within the description of person to be liable for the BID levy specified in the BID arrangements.

(6) If a demand notice is served after the end of the relevant period, it shall require payment of the amount payable for the period.

Payments under demand notices: further provision

6.—(1) Unless an agreement under sub-paragraph (3) in relation to the relevant period has been reached before the demand notice is served, a notice to which paragraph 5(1), (3) or (5) applies shall require the amount payable or the estimate of the amount payable to be paid on expiry of such period (being not less than 14 days) after the day of service of the notice as is specified in the notice.

(2) If an agreement under sub-paragraph (3) in relation to the relevant period has been reached before the demand notice is served, a notice to which paragraph 5(1), (3) or (5) applies shall require the amount payable or the estimate of the amount payable to be paid in accordance with that agreement.

(3) A billing body and a person who is liable for the BID levy may agree that the amount payable or the estimate of the amount payable under a notice to which paragraph 5(1), (3) or (5) applies should be paid in such manner as is provided by the agreement.

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(4) Notwithstanding anything in the preceding provisions of this paragraph, such an agreement may be entered into either before or after the demand notice concerned is served, and may make provision for the cessation or adjustment of payments, and for the making of fresh estimates, in the event of the estimate mentioned in paragraph 5(1) turning out to be wrong; and if it is entered into after the demand notice has been served, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid before it was entered into.

(5) No payment in respect of the amount payable by a person who is liable for the BID levy in relation to a relevant property for any chargeable period need be made unless a notice served under this Schedule requires it.

(6) In calculating and collecting an amount of BID levy which is payable where the amount would but for this sub-paragraph include an amount which—

- (a) would not be expressed as a whole number of pounds it shall be so expressed by the rounding down of any fraction of a pound less than one half and the rounding up of any other fraction of a pound; or
- (b) is not a whole penny it shall be rounded to the nearest penny and 0.5 of a penny shall be rounded up.

Demand notices: final adjustment

7.—(1) This paragraph applies where—

- (a) a notice has been served by a billing body under this Schedule requiring payment to be made by a person who is liable for the BID levy in respect of the amount payable in relation to a relevant property for a chargeable period or part of a chargeable period;
- (b) the payment required to be made is found to be in excess of or less than the amount payable in relation to the relevant property for the period or the part thereof; and
- (c) provision for adjusting the amounts required under the notice and (as appropriate) for the making of additional payments, or the repaying or crediting of any amount overpaid, is not made by any other provision of this Schedule or of any agreement entered into under paragraph 6(3).

(2) The billing body shall as soon as practicable after the expiry of the period or the part of a period serve a further notice on the person who is liable for the BID levy stating the amount payable for the period or part in relation to the relevant property, and adjusting (by reference to that amount) the amounts required to be paid under the notice referred to in sub-paragraph (1)(a).

(3) If the amount stated in the further notice is greater than the amount required to be paid under the notice referred to in sub-paragraph (1)(a), then the amount of the difference for which such other provision as mentioned in sub-paragraph (1)(c) is not made shall be due from the person who is liable to pay the BID levy, to the billing body on the expiry of such period (being not less than 14 days) after the day of service of the notice as is specified in it.

(4) If there has been an overpayment in respect of any liability for the BID levy under this Schedule, the amount overpaid for which such other provision as is mentioned in sub-paragraph (1)(c) is not made—

- (a) shall be repaid if the person who made the overpayment so requires; or
- (b) in any other case shall (as the billing body determines) either be repaid or be credited against any subsequent liability of the person in respect of the BID levy.

Crown application

8. The provisions of this Schedule, with the exception of paragraph 10, apply to the Crown as they apply to other persons.

Appeals against the BID levy

9.—(1) In respect of each BID levy imposed in respect of a business improvement district in the area of a district council, that district council shall fix a date on or before which any person may lodge, with the officer of the council designated for the purpose, an appeal against the BID levy claimed from that person on the ground that the BID levy is being improperly charged, and another date on or before which any appeal shall be heard by the district council or a committee thereof.

(2) A demand notice shall contain a notice of the date by which appeals may be lodged and state the name or designation and the address of the officer with whom appeals may be lodged, and if the date for the hearing of appeals is not notified in the demand notice, notice in writing thereof shall be given on behalf of the council to the persons appealing.

(3) Every district council may if they think fit make rules with respect to the lodging and hearing of appeals under this paragraph and such rules must not be inconsistent with the provisions of the 2013 Act.

(4) In relation to joint arrangements, a person lodging an appeal in terms of this paragraph shall lodge the appeal with one of the district councils making the joint arrangements, and in that circumstance, the district council with which the appeal is lodged shall arrange and hear the appeal in accordance with the requirements in sub-paragraphs (1) and (2).

Recovery of BID levy

10. The district council may require the billing body to recover any amount of unpaid BID levy, and the district council may recover this amount as a civil debt due to it.