



# Business Rate Supplements Act 2009

## CHAPTER 7

### BUSINESS RATE SUPPLEMENTS ACT 2009

#### *Power to impose business rate supplements*

- 1 Power to impose a BRS
- 2 Levying authorities
- 3 Use of money raised by a BRS

#### *Involvement of ratepayers, etc.*

- 4 Conditions for imposing a BRS
- 5 Prospectus
- 6 Consultation
- 7 Holding of ballot
- 8 Approval by ballot
- 9 Regulations about ballots
- 10 Variations

#### *Liability to business rate supplements*

- 11 Liability of non-domestic ratepayers
- 12 Rateable value condition
- 13 Chargeable amount
- 14 Chargeable amount: supplementary
- 15 BRS relief
- 16 Interaction with BID levy
- 17 Regulations to deal with joint ownership, joint occupation or death

#### *Administration of business rate supplements*

- 18 Notice to billing authorities before start of financial year
- 19 Notice to billing authorities during financial year

*Status: Point in time view as at 07/05/2024.*

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- 20 Calculations for financial year
- 21 Collection and enforcement
- 22 Administrative expenses
- 23 Accounting

*Intervention by appropriate national authority*

- 24 Power to cancel a BRS

*Supplementary*

- 25 Provision of information
- 26 Guidance
- 27 Special introductory provision
- 28 Power to make consequential provision
- 29 Regulations, etc.

*General*

- 30 Interpretation
- 31 Crown application
- 32 Commencement, extent and short title

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## SCHEDULES

### SCHEDULE 1 — Information to be included in a prospectus for a BRS

*The project*

- 1 A description of the work to be undertaken in carrying...
- 2 A description of any work already undertaken in carrying out...
- 3 A description of any work undertaken by or on behalf...
- 4 The authority's estimate of the total cost of the project...
- 5 The authority's assessment of— (a) the likely impact of the...
- 6 If planning permission or any other consent is required for...
- 7 A description of the expenditure for which the sums the...
- 8 If some or all of the sums the authority receives...
- 9 An explanation of any arrangements that are going to be...
- 10 An explanation of how the authority expects to discharge the...
- 11 The authority's policy for providing those liable to pay chargeable...

*The amount of the BRS*

- 12 The amount the authority expects to raise from the imposition...
- 13 The amount of the multiplier for each financial year for...

*Liability to the BRS*

- 14 The authority's policy on whether section 45 ratepayers are to...
- 15 The date on which the chargeable period is to begin,...
- 16 An explanation of the rules for the application of the...
- 17 An explanation of the rules for cases within section 16(1)...
- 18 An explanation of the arrangements for the collection of sums...

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*Ballot on the imposition of the BRS*

- 19 In an initial prospectus, a statement that there is to...
- 20 In a final prospectus— (a) a statement that a ballot...

*Variations and contingencies*

- 21 The authority's policy for deciding whether and to what extent—...
- 22 The authority's policy for publicising such variations before they take...
- 23 The authority's policy for a case where it thinks that...

SCHEDULE 2 — BRS-BID arrangements

*Preliminary*

- 1 (1) This Schedule applies in the following four cases.

*Arrangements*

- 2 (1) The billing authority may make arrangements under this Schedule...

*BRS-BID levy*

- 3 (1) BRS-BID levy may be imposed only for periods falling...

*Liability for BRS-BID levy*

- 4 (1) BRS-BID arrangements must specify the description of persons who...

*Approval in ballot*

- 5 (1) BRS-BID arrangements are not to come into force unless...

*Combination with ballot on BID proposals, etc.*

- 6 (1) Regulations under paragraph 10(1)(g) may, in particular, provide for...

*Veto*

- 7 (1) This paragraph applies where BRS-BID proposals are approved by...

*Information*

- 8 (1) Regulations may authorise the disclosure of information to a...

*Application of Part 4 of the Local Government Act 2003*

- 9 (1) The following provisions of the 2003 Act apply to...

*Regulations*

- 10 (1) Regulations may make such provision for the purposes of...

*Interpretation*

- 11 In this Schedule— “the 2003 Act” means the Local Government...

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### SCHEDULE 3 — Accounting

#### *Revenue accounts*

- 1 (1) A levying authority that imposes a BRS—

#### *Collection funds*

- 2 (1) Regulations may make provision— (a) for sums collected in...

#### *Refunds and credits*

- 3 (1) Regulations may provide for refunds or credits to be...

#### *Supplementary*

- 4 (1) In section 90 of the 1988 Act (payments to...

#### *Further provision*

- 5 Regulations may make further provision in relation to revenue accounts...

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