

# Business Rate Supplements Act 2009

#### **CHAPTER 7**

## **BUSINESS RATE SUPPLEMENTS ACT 2009**

#### Power to impose business rate supplements

- 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

- 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

#### **SCHEDULES**

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

- 1 The project
- 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...
- 12 The amount of the BRS
- 13 The amount of the multiplier for each financial year for...
- 14 Liability to the BRS
- 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...
- 19 Ballot on the imposition of the BRS
- 20 In a final prospectus—(a) a statement as to whether...
- 21 Variations and contingencies
- 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

- 1 Preliminary
- 2 Arrangements

Status: This is the original version (as it was originally enacted).

- 3 BRS-BID levy
- 4 Liability for BRS-BID levy
- 5 Approval in ballot
- 6 Combination with ballot on BID proposals, etc.
- 7 Veto
- 8 Information
- 9 Application of Part 4 of the Local Government Act 2003
- 10 Regulations
- 11 Interpretation

## SCHEDULE 3 — Accounting

- 1 Revenue accounts
- 2 Collection funds
- 3 Refunds and credits
- 4 Supplementary
- 5 Further provision