



Business Rate Supplements Act 2009

2009 CHAPTER 7

Liability to business rate supplements

11 Liability of non-domestic ratepayers

- (1) This section applies in relation to a person who, as regards a hereditament, is subject to a non-domestic rate under section 43 or 45 of the 1988 Act in respect of a financial year.
- (2) The person is, in relation to that hereditament and in respect of that year, subject to such BRSs as are imposed for that year by the levying authority in whose area the hereditament is situated.
- (3) But a person subject to a non-domestic rate under section 45 of the 1988 Act (a “section 45 ratepayer”) is not subject to a BRS if—
 - (a) section 45A of that Act (empty properties: zero rating for charities and amateur sports clubs) applies to the hereditament, or
 - (b) the final prospectus for the BRS states that section 45 ratepayers are not to be subject to the BRS.
- (4) A person who is subject to a BRS in relation to a hereditament in respect of a financial year is liable to pay in respect of that year an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) totalling the amounts found under paragraph (a).
- (5) A chargeable day is a day—
 - (a) which falls within the financial year and the chargeable period of the BRS, and
 - (b) on which the rateable value condition is met in relation to the hereditament.
- (6) The chargeable period of a BRS—
 - (a) is the period for which the BRS is imposed, and
 - (b) must not begin before the day on which the BRS is imposed.
- (7) The length of the chargeable period of a BRS must not exceed—

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- (a) the length of the period specified as the chargeable period in the final prospectus, or
 - (b) if the length of the chargeable period is varied in accordance with section 10, the length of the period as varied.
- (8) A reference to a BRS imposed for a financial year is to a BRS the chargeable period of which is or includes the whole or part of the financial year in question.
- (9) Subsection (3)(b) does not apply if, by virtue of section 10, section 45 ratepayers become subject to the BRS.

Commencement Information

II [S. 11](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

12 Rateable value condition

- (1) The rateable value condition is (unless subsection (2) applies) met in relation to a hereditament on any day on which the rateable value of the hereditament exceeds the amount prescribed by regulations.
- (2) This subsection applies if—
- (a) part only of a hereditament is occupied, and
 - (b) section 45 ratepayers are not subject to the BRS.
- (3) If subsection (2) applies, the rateable value condition is met in relation to the hereditament on any day on which the rateable value of the occupied part exceeds the amount prescribed under subsection (1).
- (4) For the purposes of a case where subsection (2) applies, the levying authority may require the valuation officer for the authority (or, where it is not a billing authority, for the billing authority in whose area the hereditament is situated)—
- (a) to apportion the rateable value of the hereditament between the occupied and unoccupied parts, and
 - (b) to certify the apportionment to the levying authority.
- (5) The levying authority may, for those purposes, rely on an apportionment under section 44A of the 1988 Act if satisfied that the apportionment will be accurate for those purposes.
- (6) Regulations may make provision—
- (a) for the proposal of alterations to a certificate under subsection (4);
 - (b) for an appeal in relation to a certificate under that subsection to a valuation tribunal for the purposes of section 55 of the 1988 Act.
- (7) Regulations under subsection (6)—
- (a) may include such provision for the purposes of this Act as may be included in regulations under subsections (3) to (7) of that section for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), any provision of regulations made under any of those subsections.

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- (8) Accordingly, provision by virtue of subsection (6) as to the period for which or day from which an alteration to a certificate is to have effect may have retrospective effect; and provision by virtue of that subsection may require the retrospective effect to be indicated on the certificate as altered.
- (9) The rateable value of a hereditament on a day is the rateable value of that hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated.
- (10) In section 1 of the Non-Domestic Rating (Information) Act 1996 (c. 13) (disclosure of information), in subsection (2), in paragraph (a) of the definition of “statutory functions”, after “1988” insert “ or the function under section 12(4) of the Business Rate Supplements Act 2009 ”.

Commencement Information

I2 S. 12 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

13 Chargeable amount

- (1) This section applies for determining the chargeable amount for a chargeable day in relation to a hereditament.
- (2) The amount is (subject to subsections (3) to (8)) calculated by using the formula—

$$\frac{A \times B}{C}$$

- (3) If section 43(4B) of the 1988 Act (small businesses) applies, the amount is calculated by using the formula—

$$\frac{A \times B}{C \times E}$$

- (4) If section 43(6) of the 1988 Act (charities and community amateur sports clubs) applies, the amount is calculated by using the formula—

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$$\frac{A \times B}{C \times 5}$$

- (5) If section 43(6B) of the 1988 Act (rural shops, etc.) applies, the amount is calculated by using the formula—

$$\frac{A \times B}{C \times 2}$$

- (6) If section 45(4A) of the 1988 Act (empty properties) applies, the amount is calculated by using the formula—

$$\frac{A \times B}{C \times N}$$

- (7) If section 47 or 49 of the 1988 Act (discretionary or hardship relief) applies, the amount is found by—
- (a) working out the percentage by which the amount that would be due under that Act but for that section is reduced as a result of that section, and
 - (b) reducing what the chargeable amount would be but for this subsection by that percentage.
- (8) But in the case of a remittance under section 49 of the 1988 Act, the amount is zero.
- (9) A reference to a case where section 43(4B), (6) or (6B) or 45(4A) of the 1988 Act applies includes a reference to a case where it would apply but for section 57A(3) of that Act (transitional relief).
- (10) This section is subject to sections 15 and 16.

Commencement Information

I3 S. 13 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

14 Chargeable amount: supplementary

- (1) This section applies for the purposes of section 13.
- (2) “A” is—

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- (a) the rateable value of the hereditament on the chargeable day, or
 - (b) if section 12(2) applies, the rateable value of the occupied part of the hereditament on that day.
- (3) “B” is the multiplier for the BRS for the financial year (expressed to no more than three decimal places).
- (4) “C” is the number of days in the financial year.
- (5) “E” has the meaning that it has for the purposes of section 43 of the 1988 Act; and “N” has the meaning that it has for the purposes of section 45 of that Act.
- (6) If a levying authority imposes only one BRS for a financial year, the multiplier for that BRS for that year must not exceed 0.02.
- (7) If a levying authority imposes more than one BRS for a financial year, the total of the multipliers for those BRSs for that year must not exceed 0.02.
- (8) Subject to subsections (6) and (7), the multiplier for a BRS for a financial year must not exceed—
 - (a) the amount specified as the multiplier in the final prospectus, or
 - (b) if the specified amount is varied in accordance with section 10, the amount as varied.
- (9) If section 45 ratepayers are subject to the BRS, subsection (10) applies in a case where—
 - (a) part only of a hereditament is occupied, and
 - (b) an order under section 45(4A) of the 1988 Act is in force (and would apply to the hereditament if none of it were occupied).
- (10) Section 13 has effect as if for subsection (2) of this section there were substituted—
 - (2) “A” is the sum of—
 - (a) the rateable value of the occupied part of the hereditament on the chargeable day, and
 - (b) the rateable value of the unoccupied part on that day, divided by the number prescribed as “N” by the order.”

Commencement Information

I4 S. 14 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

15 BRS relief

- (1) A levying authority that imposes a BRS may apply such reliefs in relation to the BRS as it thinks appropriate.
- (2) If a levying authority applies a relief in relation to a BRS, the chargeable amount for a chargeable day in relation to a hereditament is determined in accordance with the rules set by the authority for the application of the relief.
- (3) A levying authority may not apply a relief in relation to a BRS unless the rules for the application of the relief—

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- (a) are set out in the final prospectus for the BRS or have effect by virtue of section 10,
 - (b) operate by reference to the rateable value of a hereditament in respect of which the liability arises,
 - (c) apply consistently to hereditaments in the levying authority's area regardless of the purpose for which they may be used or the basis on which they are owned or occupied, and
 - (d) apply uniformly throughout the levying authority's area.
- (4) Regulations may amend subsection (3) so as to add, vary or omit a condition to be met in relation to the rules for the application of a relief under this section.

Commencement Information

I5 S. 15 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

16 Interaction with BID levy

- (1) A levying authority must set rules for the purposes of cases where a person is, by reference to a hereditament, liable for BID levy for the whole or part of a financial year in respect of which the person is, in relation to that hereditament, subject to a BRS imposed by the authority.
- (2) The chargeable amount in relation to the hereditament for a chargeable day for which the person is also liable for BID levy by reference to the hereditament is the amount found by offsetting A against B to the extent specified in the rules.
- (3) For the purposes of subsection (2)—
 - “A” is the amount of the person's liability for BID levy for the day, and
 - “B” is the amount that the person would (apart from this section) be liable to pay in respect of the BRS for that day.
- (4) Rules set for the purposes of cases within subsection (1) must—
 - (a) accord with such rules as are set out for those purposes in the final prospectus for the BRS or as have effect for those purposes by virtue of section 10,
 - (b) apply consistently in relation to BID levies, and
 - (c) apply uniformly throughout the levying authority's area.
- (5) Schedule 2 (BRS-BID arrangements) has effect; and—
 - (a) subsections (1) to (4) apply in relation to BRS-BID levy (within the meaning given by that Schedule) as they apply in relation to BID levy, but
 - (b) the rules relating to BRS-BID levy need not be the same as the rules relating to BID levy.

Commencement Information

I6 S. 16(1)-(4) in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

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17 Regulations to deal with joint ownership, joint occupation or death

- (1) Regulations may make provision for cases where a hereditament is owned or occupied by more than one person at a particular time.
- (2) Regulations under subsection (1)—
 - (a) may include such provision for the purposes of this Act as may be included in regulations under section 50 of the 1988 Act (cases of joint ownership or occupation) for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), a provision of regulations made under that section.
- (3) Regulations may make provision for cases where a person who has died was (or is alleged to have been) subject to a BRS.
- (4) Regulations under subsection (3)—
 - (a) may include such provision for the purposes of this Act as may be included in regulations under section 63 of the 1988 Act (cases of death) for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), any provision of regulations made under that section.

Commencement Information

17 S. 17 in force at 19.8.2009 for E. by S.I. 2009/2202, [art. 2](#)

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