

SCHEDULES

SCHEDULE 3

Section 23

ACCOUNTING

Revenue accounts

- 1 (1) A levying authority that imposes a BRS—
- (a) must, in accordance with proper practices, keep a revenue account that is solely for that BRS, and
 - (b) must secure that such sums as the authority receives in respect of the BRS are credited to that account.
- (2) A functional body with whom the Greater London Authority makes arrangements under section 3(5)—
- (a) must, in accordance with proper practices, keep a revenue account that is solely for the BRS to which the arrangements relate, and
 - (b) must secure that such sums as the body receives in respect of the BRS are credited to that account.
- (3) In a case where two or more levying authorities are acting jointly by virtue of section 2, each authority must comply separately with the duties imposed by subparagraph (1).

Commencement Information

II Sch. 3 para. 1 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Collection funds

- 2 (1) Regulations may make provision—
- (a) for sums collected in respect of a BRS by a billing authority which is a levying authority to be transferred from its collection fund to its revenue account for the BRS;
 - (b) for sums collected in respect of a BRS by a billing authority which is not a levying authority to be transferred from the billing authority's collection fund to the levying authority's revenue account for the BRS.
- (2) Regulations under this paragraph—
- (a) may include such provision for the purposes of this Act as may be included in regulations under section 89 or 99 of the 1988 Act (funds) for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), any provision of regulations made under either of those sections;

Changes to legislation: There are currently no known outstanding effects for the Business Rate Supplements Act 2009, SCHEDULE 3. (See end of Document for details)

- (c) are to have effect subject to such provision (if any) as is made by virtue of section 22(1).

Commencement Information

I2 Sch. 3 para. 2 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Refunds and credits

- 3 (1) Regulations may provide for refunds or credits to be given in a case where—
- (a) the imposition of a BRS has come to an end, and
 - (b) the levying authority's, or a functional body's, revenue account for the BRS is in credit.
- (2) The regulations may, in particular—
- (a) if the levying authority is not a billing authority, require it to transfer the sum standing to the credit of its revenue account in equal proportions to each billing authority which is a lower-tier authority in relation to it;
 - (b) if the levying authority is a billing authority, authorise it to use a prescribed proportion of the sum standing to the credit of its revenue account to meet administrative expenses;
 - (c) authorise a billing authority which is a lower-tier authority in relation to the levying authority to use a prescribed proportion of the sum it receives by virtue of paragraph (a) to meet administrative expenses;
 - (d) require a functional body to transfer the sum standing to the credit of its revenue account to the levying authority's revenue account.
- (3) In this paragraph, “administrative expenses”, in relation to an authority, are expenses it incurs in giving a credit or refund by virtue of this paragraph.

Commencement Information

I3 Sch. 3 para. 3 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Supplementary

- 4 (1) In section 90 of the 1988 Act (payments to and from collection fund)—
- (a) in subsection (1), after paragraph (c) insert—
 - “(ca) sums received by the authority in respect of any business rate supplement,”,
 - (b) after that subsection insert—
 - “(1A) The reference in subsection (1)(ca) to sums received by a billing authority in respect of business rate supplements—
 - (a) includes a reference to financial contributions made to it for the purpose of enabling the project to which a business rate supplement relates to be carried out, but
 - (b) does not include a reference to sums returned or transferred to it by virtue of section 24(3)(b) of, or paragraph 3(2)(a) of

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Schedule 3 to, the Business Rate Supplements Act 2009.”,
and

(c) in subsection (2), after paragraph (b) insert—

“(ba) payments to be made by the authority to a levying authority in accordance with provision made by or under the Business Rate Supplements Act 2009,”.

(2) The reference in section 22(2) to section 90 of the 1988 Act includes the amendments made to that section by sub-paragraph (1) of this paragraph.

Commencement Information

I4 Sch. 3 para. 4 in force at 19.8.2009 for E. by [S.I. 2009/2202](#), **art. 2**

Further provision

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

Commencement Information

I5 Sch. 3 para. 5 in force at 19.8.2009 for E. by [S.I. 2009/2202](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Business Rate Supplements Act 2009, SCHEDULE 3.