Changes to legislation: Business Rate Supplements Act 2009 is up to date with all changes known to be in force on or before 10 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 5

INFORMATION TO BE INCLUDED IN A PROSPECTUS FOR A BRS

The project

A description of the work to be undertaken in carrying out the project to which the BRS relates.

Commencement Information

- Sch. 1 para. 1 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- 2 A description of any work already undertaken in carrying out the project.

Commencement Information

- I2 Sch. 1 para. 2 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- A description of any work undertaken by or on behalf of the levying authority to assess the feasibility of the project, and an explanation of the conclusions that the authority draws from that work.

Commencement Information

- I3 Sch. 1 para. 3 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- 4 The authority's estimate of the total cost of the project.

- I4 Sch. 1 para. 4 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- 5 The authority's assessment of—
 - (a) the likely impact of the imposition of the BRS on businesses in the authority's area;
 - (b) the likely benefits of the project for its area (including in terms of economic development);
 - (c) the relationship between the information given under paragraph (a) and the information given under paragraph (b).

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Commencement Information

- I5 Sch. 1 para. 5 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- If planning permission or any other consent is required for an aspect of the project, information about—
 - (a) whether the consent has been given, and
 - (b) if it has, when it was given and how a copy of it (and of the application for it) can be obtained.

Commencement Information

- I6 Sch. 1 para. 6 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- A description of the expenditure for which the sums the authority receives in respect of the BRS are going to be used (and, if they are going to be used for only certain aspects of a project, a description of those aspects), and the authority's assessment of the impact of that expenditure on the project.

Commencement Information

- I7 Sch. 1 para. 7 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- If some or all of the sums the authority receives in respect of the BRS are going to be used to make payments in respect of money loaned for the purpose of providing funding for the project, information about—
 - (a) the amount of money loaned,
 - (b) the period for which it is loaned,
 - (c) the other principal terms on which it is loaned (in particular, the rates of interest).
 - (d) the consequences of making payments in respect of the loan earlier than they are required to be made, and
 - (e) the arrangements that the authority would make if it thought that it was necessary for the amount of money loaned to be increased or the period for which it is loaned to be extended.

- I8 Sch. 1 para. 8 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- An explanation of any arrangements that are going to be made under section 3(5), including in particular—
 - (a) a statement as to which functional body or bodies the arrangements are going to involve, and
 - (b) a description of the expenditure for which sums that the functional body receives in respect of the BRS are going to be used.

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Commencement Information

- I9 Sch. 1 para. 9 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- An explanation of how the authority expects to discharge the duty under section 3(1) by reference to the expenditure described for the purposes of paragraphs 7 to 9.

Commencement Information

- I10 Sch. 1 para. 10 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- The authority's policy for providing those liable to pay chargeable amounts with information about expenditure incurred and work undertaken on the project (including, in particular, an explanation of how and when such information is to be provided).

Commencement Information

III Sch. 1 para. 11 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

The amount of the BRS

The amount the authority expects to raise from the imposition of the BRS (and, where the BRS is to be imposed for more than one financial year, the amount the authority expects to raise for each financial year).

Commencement Information

- I12 Sch. 1 para. 12 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- The amount of the multiplier for each financial year for which the BRS is to be imposed.

Commencement Information

I13 Sch. 1 para. 13 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Liability to the BRS

The authority's policy on whether section 45 ratepayers are to be liable to the BRS.

- I14 Sch. 1 para. 14 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2
- 15 The date on which the chargeable period is to begin, and its duration.

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Commencement Information

I15 Sch. 1 para. 15 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

An explanation of the rules for the application of the reliefs (if any) to be applied in relation to the BRS under section 15.

Commencement Information

I16 Sch. 1 para. 16 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

An explanation of the rules for cases within section 16(1) (interaction with BID levy and BRS-BID levy).

Commencement Information

II7 Sch. 1 para. 17 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

An explanation of the arrangements for the collection of sums due in respect of the BRS (in particular, as to timing and how the arrangements compare with those for the collection of non-domestic rates).

Commencement Information

I18 Sch. 1 para. 18 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Ballot on the imposition of the BRS

[F119 In an initial prospectus, a statement that there is to be a ballot on the imposition of the BRS.]

Textual Amendments

F1 Sch. 1 para. 19 substituted (15.1.2012 for E.) by Localism Act 2011 (c. 20), ss., **68(6)**, 240(3)(c) (with s. 68(7)); S.I. 2012/57, art. 3(a)

IF220 In a final prospectus—

- (a) a statement that a ballot has been held on the imposition of the BRS;
- (b) the results of the ballot, including in particular—
 - (i) the total number of votes cast,
 - (ii) the number of persons who voted in favour of the imposition of the BRS,
 - (iii) the number of persons who voted against its imposition,
 - (iv) the aggregate of the rateable values of each hereditament in respect of which a person voted in the ballot,
 - (v) the aggregate of the rateable values of each hereditament in respect of which a person voted in favour of the imposition of the BRS, and
 - (vi) the aggregate of the rateable values of each hereditament in respect of which a person voted against its imposition.]

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Textual Amendments

F2 Sch. 1 para. 20 substituted (15.1.2012 for E.) by Localism Act 2011 (c. 20), ss., **68(6)**, 240(3)(c) (with s. 68(7)); S.I. 2012/57, art. 3(a)

Variations and contingencies

- 21 The authority's policy for deciding whether and to what extent—
 - (a) to vary the amount of the multiplier;
 - (b) to vary the length of the chargeable period;
 - (c) to make other variations to the BRS.

Commencement Information

I19 Sch. 1 para. 21 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

The authority's policy for publicising such variations before they take effect.

Commencement Information

I20 Sch. 1 para. 22 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- The authority's policy for a case where it thinks that the project is likely to—
 - (a) cost more than the authority was expecting;
 - (b) take more time to complete than the authority was expecting;
 - (c) cost less than the authority was expecting;
 - (d) take less time to complete than the authority was expecting.

Commencement Information

I21 Sch. 1 para. 23 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

SCHEDULE 2

Section 16

BRS-BID ARRANGEMENTS

Modifications etc. (not altering text)

C1 Sch. 2 applied (with modifications) (E.) (2.12.2014) by The Business Improvement Districts (Property Owners) (England) Regulations 2014 (S.I. 2014/3204), art. 1(1), Sch. 5 para. 2

Preliminary

- 1 (1) This Schedule applies in the following four cases.
 - (2) The first case is where—

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- (a) a levying authority whose area is in England imposes a BRS, and
- (b) at the time of the imposition, all or part of the authority's area is comprised in a business improvement district.
- (3) The second case is where—
 - (a) a levying authority whose area is in England may impose a BRS (the conditions in section 4 having been satisfied), and
 - (b) all or part of the authority's area is comprised in a business improvement district.
- (4) The third case is where—
 - (a) a billing authority whose area is in England makes BID arrangements, and
 - (b) the business improvement district in respect of which the arrangements are made comprises all or part of an area in which a BRS has been imposed (and the imposition has not come to an end).
- (5) The fourth case is where—
 - (a) a billing authority whose area is in England makes BID arrangements, and
 - (b) the business improvement district in respect of which the arrangements are made comprises all or part of an area in which a BRS may be imposed (the conditions in section 4 having been satisfied).

Commencement Information

- I22 Sch. 2 para. 1 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 123 Sch. 2 para. 1 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Arrangements

- 2 (1) The billing authority may make arrangements under this Schedule ("BRS-BID arrangements") in respect of the business improvement district.
 - (2) For that purpose, it does not matter whether the BID arrangements in respect of the district are yet in force.
 - (3) The purpose of BRS-BID arrangements is to enable—
 - (a) the projects specified in the arrangements to be carried out for the benefit of the district or those who live, work or carry on an activity in the district, and
 - (b) those projects to be financed (in whole or in part) by a levy ("BRS-BID levy") imposed on persons who have a relevant property interest.
 - (4) A project specified in BRS-BID arrangements need not be a project that is specified in the BID arrangements.
 - (5) Where a project specified in BRS-BID arrangements is a project that is specified in the BID arrangements, the ways in which the project may be financed by BRS-BID levy include offsetting the amount of a liability for BRS-BID levy against the amount of a liability for BID levy.
 - (6) A person has a relevant property interest if the person has an interest of a prescribed description in a hereditament that is—
 - (a) situated in the district, and

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- (b) shown in the local non-domestic rating list maintained for the billing authority.
- (7) "Prescribed" means prescribed by regulations; but the regulations may prescribe only freehold, leasehold or commonhold interests.

Commencement Information

- 124 Sch. 2 para. 2 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 125 Sch. 2 para. 2 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

BRS-BID levy

- 3 (1) BRS-BID levy may be imposed only for periods falling within—
 - (a) the chargeable period of the BRS, and
 - (b) the period in which the BID arrangements are in force.
 - (2) The length of a period for which BRS-BID levy is imposed, and the day on which it begins, are to be such as may be specified in the BRS-BID arrangements.
 - (3) The amount of BRS-BID levy for such period—
 - (a) is to be calculated in such manner as may be provided in the BRS-BID arrangements, and
 - (b) may be different for different cases.
 - (4) Regulations may make provision as to the manner in which the amount of BRS-BID levy is to be calculated; and sub-paragraph (3)(a) accordingly has effect subject to such provision.

Modifications etc. (not altering text)

- C2 Sch. 2 paras. 3, 4 modified (2.12.2014) by The Business Improvement Districts (Property Owners) (England) Regulations 2014 (S.I. 2014/3204), regs. 1(1), 19(3)(b)
- C3 Sch. 2 paras. 3, 4 modified (E.) (2.12.2014) by The Business Improvement Districts (Property Owners) (England) Regulations 2014 (S.I. 2014/3204), regs. 1(1), 18(5)(b)

Commencement Information

- I26 Sch. 2 para. 3 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 127 Sch. 2 para. 3 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Liability for BRS-BID levy

- 4 (1) BRS-BID arrangements must specify the description of persons who are to be liable for BRS-BID levy for the period for which the levy is imposed.
 - (2) A person is to be liable for BRS-BID levy for that period if the person comes within that description at any time within that period.
 - (3) Amounts paid to the authority by way of BRS-BID levy must be credited to the revenue account kept by the authority under section 47(1) of the 2003 Act for the purposes of the BID arrangements.

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- (4) Regulations may provide that a person who would, but for this sub-paragraph, be liable to pay each of the BRS, BID levy and BRS-BID levy in respect of the same hereditament is instead to be liable to pay only—
 - (a) the BRS, and
 - (b) either BID levy or BRS-BID levy.
- (5) Regulations may make provision for securing that a tenant of a hereditament is not required by reference to the tenancy to make payments the effect of which would be to reimburse the landlord to any extent for amounts payable by the landlord by way of BRS-BID levy.

Modifications etc. (not altering text)

- C2 Sch. 2 paras. 3, 4 modified (2.12.2014) by The Business Improvement Districts (Property Owners) (England) Regulations 2014 (S.I. 2014/3204), regs. 1(1), 19(3)(b)
- C3 Sch. 2 paras. 3, 4 modified (E.) (2.12.2014) by The Business Improvement Districts (Property Owners) (England) Regulations 2014 (S.I. 2014/3204), regs. 1(1), 18(5)(b)

Commencement Information

- 128 Sch. 2 para. 4 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 129 Sch. 2 para. 4 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Approval in ballot

- 5 (1) BRS-BID arrangements are not to come into force unless proposals for the arrangements ("BRS-BID proposals") are approved by a ballot of those who are to be liable for the proposed BRS-BID levy.
 - (2) BRS-BID proposals are not to be regarded as approved by a ballot held for the purposes of sub-paragraph (1) unless the following two conditions are satisfied.
 - (3) The first condition is that a majority of persons voting in the ballot have voted in favour of the proposals.
 - (4) The second condition is that A exceeds B.
 - (5) "A" is such amount as is calculated by reference to rateable value in the manner prescribed in regulations and is attributable to persons who voted in favour of the proposals.
 - (6) "B" is such amount as is calculated by reference to rateable value in the manner prescribed in regulations and is attributable to persons who voted against the proposals.
 - (7) Regulations making provision for the purposes of sub-paragraphs (5) and (6) may, in particular, provide for the amounts in question to be calculated by aggregating the rateable values of each hereditament in respect of which a person voted in the ballot.
 - (8) Sub-paragraphs (1) and (2) are subject to provision made in regulations under paragraph 10(1)(g).

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Commencement Information

- I30 Sch. 2 para. 5 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- I31 Sch. 2 para. 5 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Combination with ballot on BID proposals, etc.

- 6 (1) Regulations under paragraph 10(1)(g) may, in particular, provide for a ballot on BRS-BID proposals—
 - (a) to be combined with a BID ballot;
 - (b) to be held at the same time as (but not to be combined with) a BID ballot;
 - (c) to be held within such period from the date of a BID ballot as the regulations may prescribe.
 - (2) Regulations making provision for a case within sub-paragraph (1)(a) may provide for one or other of the following—
 - (a) for the BRS-BID proposals to be regarded as approved if conditions prescribed by the regulations are satisfied in relation to them;
 - (b) for the proposals to be regarded as approved only if conditions so prescribed are satisfied in relation to them and conditions so prescribed are satisfied in relation to the matter on which the BID ballot is held.
 - (3) Provision by virtue of sub-paragraph (2) may authorise the person entitled to draw up the BRS-BID proposals to decide which of paragraphs (a) and (b) of that sub-paragraph is to provide the basis for the assessment of whether the proposals may be regarded as approved.
 - (4) A condition prescribed for the purposes of sub-paragraph (2) may, in particular, involve weighting a person's vote by reference to the extent of the person's liability to BID levy or BRS-BID levy.
 - (5) A "BID ballot" is a ballot held for the purposes of section 49 or 54 of the 2003 Act in relation to the BID.
 - (6) Nothing in this paragraph is to be taken as limiting the power conferred by paragraph 10(1)(g).

Commencement Information

- I32 Sch. 2 para. 6 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 133 Sch. 2 para. 6 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Veto

- 7 (1) This paragraph applies where BRS-BID proposals are approved by a ballot held for the purposes of paragraph 5(1).
 - (2) The billing authority may, in such circumstances as regulations may prescribe, veto the proposals within such period from the date of the ballot as the regulations prescribe.

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(3) In deciding whether to exercise the veto, the billing authority must have regard to such matters as the regulations prescribe.

Commencement Information

- I34 Sch. 2 para. 7 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 135 Sch. 2 para. 7 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Information

- 8 (1) Regulations may authorise the disclosure of information to a billing authority so as to enable it to identify persons who, as regards a hereditament of the description given in paragraph 2(6), have an interest of a description prescribed for the purposes of that paragraph.
 - (2) Regulations may for the purposes of this Schedule confer on a billing authority such power as an acquiring authority has under section 5A of the Acquisition of Land Act 1981 (c. 67) (power to require information); and for that purpose the regulations may apply (with or without modifications)—
 - (a) that section;
 - (b) section 5B of that Act (offence);
 - (c) paragraphs 5A to 5E of Schedule 9 to the 1988 Act (civil penalty);
 - (d) provision made by virtue of paragraph 5F of that Schedule.
 - (3) Provision by virtue of sub-paragraph (2) may not modify a provision so as to impose a penalty greater than that imposed by the provision being modified.
 - (4) A billing authority—
 - (a) may not use information provided to it by virtue of this paragraph except in so far as is necessary for the purposes of this Schedule, and
 - (b) may not disclose the information (except in accordance with an enactment, in pursuance of an order of a court or with the consent of any person to whom the information relates).

Commencement Information

- I36 Sch. 2 para. 8 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 137 Sch. 2 para. 8 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Application of Part 4 of the Local Government Act 2003

- 9 (1) The following provisions of the 2003 Act apply to BRS-BID arrangements, BRS-BID levy and BRS-BID proposals as they apply to BID arrangements, BID levy and BID proposals—
 - (a) section 43 (additional contributions and action);
 - (b) section 44 (duty to comply with arrangements);
 - (c) section 46(3) and (4) (liability);
 - (d) section 51(4) to (6) (veto);
 - (e) section 52(1) (appeal against veto);

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- (f) section 53 (commencement);
- (g) section 54(1) to (3) (duration).
- (2) For the purposes of sub-paragraph (1)—
 - (a) a reference to a chargeable period in relation to BID levy is to be read as a reference to a period for which BRS-BID levy is to be imposed;
 - (b) a reference to a ballot for the purposes of section 49 of the 2003 Act is to be read as a reference to a ballot for the purposes of paragraph 5;
 - (c) a reference to the two conditions in section 50 of the 2003 Act is to be read as a reference to the two conditions in paragraph 5;
 - (d) a reference to a veto under section 51 of the 2003 Act is to be read as a reference to a veto under paragraph 7;
 - (e) a reference to an appeal under section 52 of the 2003 Act is to be read as a reference to an appeal by virtue of sub-paragraph (1)(e);
 - (f) a reference to non-domestic ratepayers liable to a proposed BID levy is to be read as a reference to persons liable to a proposed BRS-BID levy.
- (3) Section 47(3) of the 2003 Act (revenue account) applies as if after "BID arrangements" there were inserted "or BRS-BID arrangements".

Commencement Information

- 138 Sch. 2 para. 9 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 139 Sch. 2 para. 9 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

Regulations

- 10 (1) Regulations may make such provision for the purposes of this Schedule as may be made in regulations under any of the following provisions of the 2003 Act—
 - (a) section 42 (joint arrangements);
 - (b) section 47 (revenue account);
 - (c) section 48 (administration);
 - (d) section 49 (proposals);
 - (e) section 52 (appeal against veto);
 - (f) section 54 (duration);
 - (g) section 55 (ballots).
 - (2) Regulations under this paragraph may amend, or apply (with or without modifications), a provision of regulations made under—
 - (a) the relevant provision of the 2003 Act referred to in sub-paragraph (1);
 - (b) section 56 of that Act (further provision).

- **I40** Sch. 2 para. 10 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- I41 Sch. 2 para. 10 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

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Interpretation

11 In this Schedule—

"the 2003 Act" means the Local Government Act 2003 (c. 26);

"business improvement district", "BID arrangements" and "BID proposals" each have the meaning given in Part 4 of the 2003 Act.

Commencement Information

- I42 Sch. 2 para. 11 in force at 16.7.2014 for specified purposes for E. by S.I. 2014/1860, art. 2
- 143 Sch. 2 para. 11 in force at 2.12.2014 for E. in so far as not already in force by S.I. 2014/3200, art. 2

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

I44 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.

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

Commencement Information

I45 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

I46 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—

Changes to legislation: Business Rate Supplements Act 2009 is up to date with all changes known to be in force on or before 10 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- "(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 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

I47 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

I48 Sch. 3 para. 5 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Status:

Point in time view as at 19/07/2018.

Changes to legislation:

Business Rate Supplements Act 2009 is up to date with all changes known to be in force on or before 10 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.