



Business Rate Supplements Act 2009

2009 CHAPTER 7

Liability to business rate supplements

14 Chargeable amount: supplementary

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

Status: Point in time view as at 19/08/2009. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Business Rate Supplements Act 2009, Section 14. (See end of Document for details)

- (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

II [S. 14](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

Status:

Point in time view as at 19/08/2009. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Business Rate Supplements Act 2009, Section 14.