

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provisions that are consequential on the Planning etc. (Scotland) Act 2006 (“the 2006 Act”). The Order extends to Scotland only. Sections 33 to 49 of the 2006 Act provide for business improvement district arrangements (“BID arrangements”), which local authorities are enabled to make with respect to an area comprising all or part of the local authority area. BID arrangements require to be approved by a ballot. The purpose of this Order is to provide for a levy (“BID levy”) that is imposed in the business improvement district.

Article 3 provides for the purpose of a BID levy, which is to be used for the purpose of the projects specified in BID arrangements.

Article 4 provides that a BID levy is imposed for chargeable periods, and that the length of any such period, and the day it begins, is to be set out in the BID proposals (which become arrangements when approved by ballot). It also provides that the calculation of BID levy for such periods is to be specified in the BID proposals and the BID levy for any chargeable period is calculated as provided for in the BID arrangements. The BID levy may be different for the different classes specified.

Article 5 provides that BID proposals must state the description of those who are liable for BID levy and that a person falling within that description is liable for the levy. It is further provided that the amount of each person’s liability for BID levy is determined in accordance with BID arrangements. The article sets out that the levy shall be paid to the local authority which made the arrangements unless a billing body is appointed in accordance with this Order in which case payment is made to them and they are liable to pay sums on to the local authority.

Article 6 applies to BID arrangements involving eligible ratepayers and eligible other persons. Eligible ratepayers and eligible other persons are defined in article 2 and are the two categories of person who may be entitled to vote in accordance with section 39 of the 2006 Act. The article provides the Scottish Ministers may issue a written notice to the local authority apportioning the liability for BID levy in respect of properties within the district, between the eligible ratepayer and eligible other person on a percentage basis. As the article provides, unless and until this is done, such apportionment is as provided for in the BID arrangements and the BID proposals shall specify the apportionment. There are further provisions in relation to the date of effect of a notice, varying a notice and informing of the effect of a notice. It is also stated that a billing body shall give effect to a notice.

Article 7 provides that the local authority may appoint a billing body to administer, collect and recover BID levy in accordance with this Order and where it does not the local authority is to carry out those functions.

Article 8 states that amounts of BID levy paid to the local authority or the billing body must be credited to the BID Revenue Account that is held by the local authority. Section 37 of the 2006 Act has further provision for this Revenue Account.

Article 9 applies where two or more local authorities are enabled to make joint BID arrangements. It provides that such local authorities shall appoint a single billing body in respect of the joint arrangements which may be one of them, another local authority or another person. It specifies that any BID levy is to be paid to the local authority with responsibility for the BID Revenue Account. It also deals with how references to local authorities in certain other parts of this Order are to be read when there is a joint BID arrangement.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Article 10 applies the Order to the Crown, except for paragraphs 9 and 10 of the Schedule which contain provisions for the recovery of BID levy by diligence procedures.

The Schedule to the Order sets out further provisions in relation to—

- (a) the requirements for the content of, and service of, demand notices for BID levy;
- (b) payment requirements under demand notices;
- (c) the local authority hearing appeals against BID levy charged;
- (d) recovery by the billing body of arrears of BID levy, by diligence procedures and actions for payment.