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STATUTORY INSTRUMENTS

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**2009 No. 2543**

**The Business Rate Supplements (Transfers to Revenue Accounts) (England) Regulations 2009**

**Citation, application and commencement**

1. These Regulations, which apply in relation to England only, may be cited as the Business Rate Supplements (Transfers to Revenue Accounts) (England) Regulations 2009 and shall come into force on 15th October 2009.

**Interpretation**

2. In these Regulations—

“the Act” means the Business Rate Supplements Act 2009;

“business day” means a day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day that is a bank holiday in England under the Banking and Financial Dealings Act 1971<sup>(1)</sup>

“relevant levying authority”, in relation to a billing authority and a financial year, means the levying authority that served on the billing authority a notice under section 18 or 19(3) of the Act in respect of that year; and

“revenue account” means the account maintained by a levying authority under paragraph 1(1) of Schedule 3 to the Act.

**Transfer of BRS Revenues: billing authorities which are levying authorities**

3. A billing authority which is a levying authority shall make the transfers required by paragraph 1 of Schedule 1 to these Regulations in accordance with paragraphs 2 and 3 of that Schedule.

**Transfer of BRS Revenues: billing authorities which are not levying authorities**

4. A billing authority which is not a levying authority shall transfer the amounts it receives in respect of any BRS levied for its area from its collection fund to the relevant levying authority’s revenue account in accordance with the rules in Schedule 2.

**Amendment of the Local Authorities (Funds) (England) Regulations 1992**

5.—(1) Schedule 2 (rules for estimation and apportionment of surpluses and deficits) to the Local Authorities (Funds) (England) Regulations 1992<sup>(2)</sup> is amended as follows.

(2) In paragraph 2—

(a) in sub-paragraph (3)(c) after “non-domestic rates” insert “, business rate supplement”; and

(b) in sub-paragraph (4)(c) after “non-domestic rates” insert “, business rate supplement”.

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(1) 1971 c. 80.

(2) S.I. 1992/2428, to which there are amendments not relevant to these Regulations.

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**Status:** This is the original version (as it was originally made).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

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Signed by authority of the Secretary of State for Communities and Local Government

18th September 2009

*Shahid Malik*  
Parliamentary Under Secretary of State  
Department for Communities and Local  
Government