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## EXPLANATORY NOTE

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

In England, the Business Rate Supplements Act 2009 gives levying authorities - county councils, district councils in areas where there is no county council, and the Greater London Authority - the power to levy a supplement (a “BRS”) on the national non-domestic rate with effect from 1st April 2010.

In areas where a single local authority performs all local authority functions, that local authority will be both the levying authority for a BRS and the billing authority. In areas where there remain two tiers of local government, the county council will be the levying authority and functions of the billing authority will be performed by the district councils in the area or, in London, the London borough councils and the Common Council of the City of London.

These Regulations make provision about the collection and enforcement of BRS so that billing authorities can collect and enforce BRS as part of the non-domestic rate collection and enforcement process.

Regulation 2 of these Regulations amends the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) so that where a ratepayer is liable to pay BRS to a billing authority in respect of a hereditament, that liability and their non-domestic rate liability will, for billing, collection and enforcement purposes, form a single liability (for the financial year concerned) payable to the billing authority concerned.

Regulation 3 amends the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (“the 2003 Regulations”) which govern the matters contained in, and information supplied with, a rate demand notice. The 2003 Regulations are being amended so that where the amount demanded in a rate demand notice under the 1989 Regulations includes BRS, the billing authority is required to supply particular information about that BRS in the demand notice.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.