
STATUTORY INSTRUMENTS

2010 No. 403

**LOCAL GOVERNMENT, ENGLAND
RATING AND VALUATION, ENGLAND**

**The Business Rate Supplements
(Accounting) (England) Regulations 2010**

Made - - - - 21st February 2010

Laid before Parliament 25th February 2010

Coming into force 22nd March 2010

**THE BUSINESS RATE SUPPLEMENTS
(ACCOUNTING) (ENGLAND) REGULATIONS 2010**

1. Citation, application and commencement
 2. Interpretation
 3. The BRS revenue account
 4. Deficit in the BRS revenue account – levying authority
 5. Deficit in the BRS revenue account – functional body
 6. Refunds and credits
 7. Amendment of the Transfers Regulations
- Signature

SCHEDULE 1 — The BRS Revenue Account

PART 1 — Credits to the Account

1. For each year of the imposition of a BRS, a...

PART 2 — Debits to the Account

2. For each year of the imposition of a BRS, a...

SCHEDULE 2 — Refunds and credits

1. Interpretation
2. Transfers by a functional body
3. Refunds by a levying authority which is not a billing authority
4. Refunds by a billing authority

Explanatory Note