



# Business Rate Supplements Act 2009

## CHAPTER 7

### BUSINESS RATE SUPPLEMENTS ACT 2009

#### *Power to impose business rate supplements*

- 1 Power to impose a BRS
- 2 Levying authorities
- 3 Use of money raised by a BRS

#### *Involvement of ratepayers, etc.*

- 4 Conditions for imposing a BRS
- 5 Prospectus
- 6 Consultation
- 7 Holding of ballot
- 8 Approval by ballot
- 9 Regulations about ballots
- 10 Variations

#### *Liability to business rate supplements*

- 11 Liability of non-domestic ratepayers
- 12 Rateable value condition
- 13 Chargeable amount
- 14 Chargeable amount: supplementary
- 15 BRS relief
- 16 Interaction with BID levy
- 17 Regulations to deal with joint ownership, joint occupation or death

#### *Administration of business rate supplements*

- 18 Notice to billing authorities before start of financial year
- 19 Notice to billing authorities during financial year

*Changes to legislation:* There are outstanding changes not yet made by the [legislation.gov.uk](https://legislation.gov.uk) editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- 20 Calculations for financial year
- 21 Collection and enforcement
- 22 Administrative expenses
- 23 Accounting

*Intervention by appropriate national authority*

- 24 Power to cancel a BRS

*Supplementary*

- 25 Provision of information
- 26 Guidance
- 27 Special introductory provision
- 28 Power to make consequential provision
- 29 Regulations, etc.

*General*

- 30 Interpretation
- 31 Crown application
- 32 Commencement, extent and short title

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## SCHEDULES

### SCHEDULE 1 — Information to be included in a prospectus for a BRS

*The project*

- 1 A description of the work to be undertaken in carrying...
- 2 A description of any work already undertaken in carrying out...
- 3 A description of any work undertaken by or on behalf...
- 4 The authority's estimate of the total cost of the project...
- 5 The authority's assessment of— (a) the likely impact of the...
- 6 If planning permission or any other consent is required for...
- 7 A description of the expenditure for which the sums the...
- 8 If some or all of the sums the authority receives...
- 9 An explanation of any arrangements that are going to be...
- 10 An explanation of how the authority expects to discharge the...
- 11 The authority's policy for providing those liable to pay chargeable...

*The amount of the BRS*

- 12 The amount the authority expects to raise from the imposition...
- 13 The amount of the multiplier for each financial year for...

*Liability to the BRS*

- 14 The authority's policy on whether section 45 ratepayers are to...
- 15 The date on which the chargeable period is to begin,...
- 16 An explanation of the rules for the application of the...
- 17 An explanation of the rules for cases within section 16(1)...
- 18 An explanation of the arrangements for the collection of sums...

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### *Ballot on the imposition of the BRS*

- 19 In an initial prospectus, a statement that there is to...
- 20 In a final prospectus— (a) a statement that a ballot...

### *Variations and contingencies*

- 21 The authority's policy for deciding whether and to what extent—...
- 22 The authority's policy for publicising such variations before they take...
- 23 The authority's policy for a case where it thinks that...

## SCHEDULE 2 — BRS-BID arrangements

### *Preliminary*

- 1 (1) This Schedule applies in the following four cases.

### *Arrangements*

- 2 (1) The billing authority may make arrangements under this Schedule...

### *BRS-BID levy*

- 3 (1) BRS-BID levy may be imposed only for periods falling...

### *Liability for BRS-BID levy*

- 4 (1) BRS-BID arrangements must specify the description of persons who...

### *Approval in ballot*

- 5 (1) BRS-BID arrangements are not to come into force unless...

### *Combination with ballot on BID proposals, etc.*

- 6 (1) Regulations under paragraph 10(1)(g) may, in particular, provide for...

### *Veto*

- 7 (1) This paragraph applies where BRS-BID proposals are approved by...

### *Information*

- 8 (1) Regulations may authorise the disclosure of information to a...

### *Application of Part 4 of the Local Government Act 2003*

- 9 (1) The following provisions of the 2003 Act apply to...

### *Regulations*

- 10 (1) Regulations may make such provision for the purposes of...

### *Interpretation*

- 11 In this Schedule— “the 2003 Act” means the Local Government...

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### SCHEDULE 3 — Accounting

#### *Revenue accounts*

- 1 (1) A levying authority that imposes a BRS—

#### *Collection funds*

- 2 (1) Regulations may make provision— (a) for sums collected in...

#### *Refunds and credits*

- 3 (1) Regulations may provide for refunds or credits to be...

#### *Supplementary*

- 4 (1) In section 90 of the 1988 Act (payments to...

#### *Further provision*

- 5 Regulations may make further provision in relation to revenue accounts...

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**Changes and effects yet to be applied to :**

- s. 11(3)(a) words substituted by [2023 c. 53 Sch. para. 13\(2\)](#)
- s. 12(5) words substituted by [2023 c. 53 Sch. para. 13\(3\)\(a\)](#)
- s. 12(9) substituted by [2023 c. 53 Sch. para. 13\(3\)\(b\)](#)
- s. 13(2) word substituted by [2023 c. 53 Sch. para. 13\(4\)\(a\)](#)
- s. 13(3) words substituted by [2023 c. 53 Sch. para. 13\(4\)\(c\)](#)
- s. 13(3A) omitted by [2023 c. 53 Sch. para. 13\(4\)\(d\)](#)
- s. 13(3B) words substituted by [2023 c. 53 Sch. para. 13\(4\)\(e\)](#)
- s. 13(4) omitted by [2023 c. 53 Sch. para. 13\(4\)\(f\)](#)
- s. 13(5) omitted by [2023 c. 53 Sch. para. 13\(4\)\(f\)](#)
- s. 13(6) words substituted by [2023 c. 53 Sch. para. 13\(4\)\(g\)](#)
- s. 13(6A) omitted by [2023 c. 53 Sch. para. 13\(4\)\(h\)](#)
- s. 13(9) words substituted by [2023 c. 53 Sch. para. 13\(4\)\(i\)](#)
- Sch. 2 para. 8(2)(c) words inserted by [2023 c. 53 Sch. para. 54\(a\)](#)
- Sch. 2 para. 8(2)(d) words inserted by [2023 c. 53 Sch. para. 54\(b\)](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2024/232 reg. 30](#)
- Act functions made exercisable by [S.I. 2023/1432 art. 27\(1\)-\(3\)](#)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 13(2A) inserted by [2023 c. 53 Sch. para. 13\(4\)\(b\)](#)
- s. 14(5)(5A) substituted for s. 14(5) by [2023 c. 53 Sch. para. 13\(5\)\(a\)](#)
- s. 14(19)(b) words substituted by [2023 c. 53 Sch. para. 13\(5\)\(b\)](#)