
Changes to legislation: There are outstanding changes not yet made by the 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](#)

SCHEDULES

SCHEDULE 3

ACCOUNTING

Refunds and credits

- 3 (1) Regulations may provide for refunds or credits to be given in a case where—
- (a) the imposition of a BRS has come to an end, and
 - (b) the levying authority's, or a functional body's, revenue account for the BRS is in credit.
- (2) The regulations may, in particular—
- (a) if the levying authority is not a billing authority, require it to transfer the sum standing to the credit of its revenue account in equal proportions to each billing authority which is a lower-tier authority in relation to it;
 - (b) if the levying authority is a billing authority, authorise it to use a prescribed proportion of the sum standing to the credit of its revenue account to meet administrative expenses;
 - (c) authorise a billing authority which is a lower-tier authority in relation to the levying authority to use a prescribed proportion of the sum it receives by virtue of paragraph (a) to meet administrative expenses;
 - (d) require a functional body to transfer the sum standing to the credit of its revenue account to the levying authority's revenue account.
- (3) In this paragraph, “administrative expenses”, in relation to an authority, are expenses it incurs in giving a credit or refund by virtue of this paragraph.

Commencement Information

11 Sch. 3 para. 3 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

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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\(5\)\(b\)](#)