



Business Rate Supplements Act 2009

2009 CHAPTER 7

Liability to business rate supplements

12 Rateable value condition

- (1) The rateable value condition is (unless subsection (2) applies) met in relation to a hereditament on any day on which the rateable value of the hereditament exceeds the amount prescribed by regulations.
- (2) This subsection applies if—
 - (a) part only of a hereditament is occupied, and
 - (b) section 45 ratepayers are not subject to the BRS.
- (3) If subsection (2) applies, the rateable value condition is met in relation to the hereditament on any day on which the rateable value of the occupied part exceeds the amount prescribed under subsection (1).
- (4) For the purposes of a case where subsection (2) applies, the levying authority may require the valuation officer for the authority (or, where it is not a billing authority, for the billing authority in whose area the hereditament is situated)—
 - (a) to apportion the rateable value of the hereditament between the occupied and unoccupied parts, and
 - (b) to certify the apportionment to the levying authority.
- (5) The levying authority may, for those purposes, rely on an apportionment under section 44A of the 1988 Act if satisfied that the apportionment will be accurate for those purposes.
- (6) Regulations may make provision—
 - (a) for the proposal of alterations to a certificate under subsection (4);
 - (b) for an appeal in relation to a certificate under that subsection to a valuation tribunal for the purposes of section 55 of the 1988 Act.
- (7) Regulations under subsection (6)—

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- (a) may include such provision for the purposes of this Act as may be included in regulations under subsections (3) to (7) of that section for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), any provision of regulations made under any of those subsections.
- (8) Accordingly, provision by virtue of subsection (6) as to the period for which or day from which an alteration to a certificate is to have effect may have retrospective effect; and provision by virtue of that subsection may require the retrospective effect to be indicated on the certificate as altered.
- (9) The rateable value of a hereditament on a day is the rateable value of that hereditament shown for that day in the local non-domestic rating list maintained for the billing authority in whose area the hereditament is situated.
- (10) In section 1 of the Non-Domestic Rating (Information) Act 1996 (c. 13) (disclosure of information), in subsection (2), in paragraph (a) of the definition of “statutory functions”, after “1988” insert “ or the function under section 12(4) of the Business Rate Supplements Act 2009 ”.

Commencement Information

II [S. 12](#) 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 :

- 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\(3\)\(b\)](#)

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 applied (with modifications) by [S.I. 2024/402 art. 46](#)
- 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\(5\)\(b\)](#)