



Business Rate Supplements Act 2009

2009 CHAPTER 7

Administration of business rate supplements

20 **Calculations for financial year**

- (1) A billing authority which is a levying authority must calculate the chargeable amount which each person who is to be subject to a BRS imposed by it for a financial year is to be liable to pay in respect of that year.
- (2) Subsection (3) applies if a billing authority which is a lower-tier authority in relation to a levying authority receives a notice from the levying authority under section 18 or 19.
- (3) The billing authority must calculate the chargeable amount that each person who is to be subject to the BRS to which the notice relates is to be liable to pay in respect of the financial year.
- (4) If a billing authority receives a notice given for the purposes of a case within subsection (2) of section 19, the duty imposed on the authority by subsection (3) of this section applies only in so far as new calculations are required to be made as a result of the variation specified in the notice.
- (5) A calculation under this section must be made in accordance with section 11(4).

Commencement Information

II [S. 20](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

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.

[View outstanding changes](#)

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