



Business Rate Supplements Act 2009

2009 CHAPTER 7

Supplementary

26 Guidance

- (1) In carrying out functions imposed by or by virtue of this Act, a levying authority must have regard to such guidance as the appropriate national authority may give.
- (2) Guidance given under this section may, in particular, relate to—
 - (a) the kinds of projects which may, and may not, be regarded as appropriate ones in relation to which to impose BRSs;
 - (b) the carrying out by a levying authority of an assessment for the purposes of paragraph 5 of Schedule 1;
 - (c) the discharge of the duty imposed by section 3(1) (in particular, its discharge in a case within section 27);
 - (d) expenditure which may, and may not, be regarded as an appropriate use for money raised from the imposition of a BRS;
 - (e) the contents of an initial or final prospectus or a document required to be published for the purposes of section 10(2)(a) or (d) (in particular, the level of detail to provide);
 - (f) the holding of a ballot on the imposition of a BRS or on a proposal to vary a BRS.

Commencement Information

II S. 26 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 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\(5\)\(b\)](#)