



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 currently no known outstanding effects for the Business Rate Supplements Act 2009, Section 26.