

**2010 No. 187**

**LOCAL GOVERNMENT, ENGLAND**

**RATING AND VALUATION, ENGLAND**

**The Business Rate Supplements (Collection and Enforcement)  
(England) Regulations 2010**

|                               |                          |
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| <i>Made</i> - - - -           | <i>1st February 2010</i> |
| <i>Laid before Parliament</i> | <i>8th February 2010</i> |
| <i>Coming into force</i> - -  | <i>4th March 2010</i>    |

The Secretary of State, in exercise of the powers conferred by sections 17(3) and (4) and 21(1) and (2) of the Business Rate Supplements Act 2009 (a), makes the following Regulations:

**Application, citation and commencement**

1. These Regulations, which apply to England only, may be cited as the Business Rate Supplements (Collection and Enforcement) (England) Regulations 2010 and shall come into force on 4th March 2010.

**Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989**

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(b) are amended as follows.

(2) In paragraph (2) of regulation 1 (Citation, commencement and interpretation)—

(a) after the definition of “the Act” insert—

““the BRS Act” means the Business Rate Supplements Act 2009;”;

(b) for the full stop at the end of the definition of “electronic communication” substitute “; and”; and

(c) after that definition insert—

““non-domestic rate” includes a business rate supplement within the meaning of section 1(1) of the BRS Act.”.

(3) In paragraph (1) of regulation 3 (Interpretation and application of Part II) for paragraph (a) in the definition of “the amount payable” substitute—

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(a) 2007 c.7. These powers are exercisable by the appropriate national authority; for which see section 29(1) of the Act. The appropriate national authority is defined by section 30(1)(a) in relation to local authority areas in England as the Secretary of State.  
(b) S.I. 1989/1058 amended by S.I. 1991/141, 1993/616 and 2008/428; there are other amending instruments but none is relevant.

“(a) the amount the ratepayer is liable to pay to the authority as regards the hereditament in respect of the year or part under—

(i) section 43 or 45 of the Act, whether calculated by reference to section 43(4) to (6) or 45(4) or (4A) of the Act (as those provisions are amended or substituted in any case by or under Schedule 7A to the Act) or by reference to an amount or rules determined or prescribed under section 47(1)(a), 57A(3)(a) or 58(3)(a) of the Act; and

(ii) section 11 of the BRS Act, whether calculated by reference to section 13 of the BRS Act (chargeable amount) or determined in accordance with rules set by the levying authority under section 15 of the BRS Act (BRS relief); or”.

(4) In regulation 24 (Outstanding liabilities on death)—

(a) in paragraph (2), after “the Act” insert “or the BRS Act”; and

(b) in paragraph (4), after “the Act” insert “or the BRS Act”.

### **Amendment of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003**

3.—(1) The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(a) are amended as follows.

(2) In paragraph (2) of regulation 1 (Citation, commencement and interpretation) after the definition of “billing authority” insert—

““BRS” means a business rate supplement within the meaning of section 1(1) of the BRS Act;

“the BRS Act” means the Business Rate Supplements Act 2009;

“BRS authority” means a billing authority which is, in respect of the relevant year, required by the BRS Act and any regulations made under that Act to collect sums which are payable by way of BRS by ratepayers in its area;”.

(3) In paragraph (3) of regulation 3 (Content of demand notices, etc)—

(a) delete the word “and” at the end of sub-paragraph (b);

(b) for the full stop at the end of sub-paragraph (c) substitute “; and”; and

(c) after subparagraph (c) insert—

“(d) served by a BRS authority or an authorised person on behalf of the BRS authority on a person liable to pay BRS to the authority, shall contain the matters mentioned in Part 1 of Schedule 2 as modified by Part 2A or, where the BRS authority concerned is the Common Council, the matters mentioned in Part 3 of Schedule 2 as modified by Part 3A.”.

(4) In Schedule 2 (Matters to be contained in rate demand notices)—

(a) after Part 2 insert—

## **“PART 2A**

### **Modification of Part 1 in Relation to BRS Authorities**

1. In relation to BRS authorities, Part 1 shall have effect as if—

(a) after paragraph 6 there were inserted—

“**6A.** For each BRS (if any) comprised in the total amount demanded under the notice, the matters mentioned in paragraphs 6B to 6E.

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(a) S.I. 2003/2613 amended by S.I. 2008/387, 2009/355 and 2010/140; there are other amending instruments but none is relevant.

**6B.** A statement of the address and description of each relevant hereditament in relation to which the ratepayer is liable to BRS.

**6C.** A statement of the amount of the multiplier for the BRS for the relevant year which, in accordance with section 5 of, and Schedule 1 to, the BRS Act (Information to be included in a prospectus for a BRS), is set out in the final prospectus published by the levying authority which has imposed the BRS on the ratepayer concerned (“relevant levying authority”).

**6D.** A statement of the amount of the total amount demanded under the notice in respect of the relevant year which is payable by way of BRS for each relevant hereditament in relation to which the ratepayer is liable to BRS.

**6E.** A statement of the manner in which the amount mentioned in paragraph 6D has—

- (a) been calculated pursuant to section 13 of the BRS Act (chargeable amount); or
  - (b) where the relevant levying authority has set rules under section 15 of the BRS Act (BRS relief), been determined in accordance with those rules.”; and
- (b) in the Explanatory Notes set in out in paragraph 7, after the note headed “Non-Domestic Rates” and before the note headed “Rateable Value” there were inserted the following—

“Business Rate Supplements

The Business Rate Supplements Act 2009 enables levying authorities - county councils, unitary district councils and, in London, the Greater London Authority - to levy a supplement on the business rate to support additional projects aimed at economic development of the area. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £50,000 or below, and authorities have discretion to increase that threshold. The total maximum BRS which may be levied by a levying authority is 2p per pound of rateable value. Levying authorities have the power to apply such reliefs to the BRS as they think appropriate and in such cases must include an explanation of the rules for the application of those reliefs in the final prospectus for the BRS.

These/this business rate supplement/s is/are being levied by [insert name of levying authority] in relation to [insert name of project/s to which BRS relates] project/s. Further information may be found in the BRS project prospectus, [title of final prospectus].”.”; and

- (b) after Part 3 (Special Authorities) insert—

## “PART 3A

### Modification of Part 3 in Relation to BRS

**1.** In relation to the Common Council where the relevant year is a year in which the Common Council is a BRS authority, Part 3 shall have effect as if—

- (a) after paragraph 2 there were inserted—

“**2A.** For each BRS (if any) comprised in the total amount demanded under the notice, the matters mentioned in paragraphs 2B to 2E.

**2B.** A statement of the address and description of each relevant hereditament in relation to which the ratepayer is liable to BRS.

**2C.** A statement of the amount of the multiplier for the BRS for the relevant year which, in accordance with section 5 of, and Schedule 1 to, the BRS Act (Information to be included in a prospectus for a BRS), is set out in the final prospectus published by the levying authority which has imposed the BRS on the ratepayer concerned (“relevant levying authority”).

**2D.** A statement of the amount of the total amount demanded under the notice in respect of the relevant year which is payable by way of BRS for each relevant hereditament in relation to which the ratepayer is liable to BRS.

**2E.** A statement of the manner in which the amount mentioned in paragraph 2D has—

- (a) been calculated pursuant to section 13 of the BRS Act (chargeable amount);  
or
  - (b) where the relevant levying authority has set rules under section 15 of the BRS Act (BRS relief), been determined in accordance with those rules.”;
- and
- (b) in the Explanatory Notes set in out in paragraph 3, after the note headed “Non-Domestic Rates” and before the note headed “Rateable Value” there were inserted the following—

“Business Rate Supplements

The Business Rate Supplements Act 2009 enables levying authorities - county councils, unitary district councils and, in London, the Greater London Authority - to levy a supplement on the business rate to support additional projects aimed at economic development of the area. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £50,000 or below, and authorities have discretion to increase that threshold. The total maximum BRS which may be levied by a levying authority is 2p per pound of rateable value. Levying authorities have the power to apply such reliefs to the BRS as they think appropriate and in such cases must include an explanation of the rules for the application of those reliefs in the final prospectus for the BRS.

These/this business rate supplement/s is/are being levied by [insert name of levying authority] in relation to [insert name of project/s to which BRS relates] project/s. Further information may be found in the BRS project prospectus, [title of final prospectus].”.”.

Signed by authority of the Secretary of State for Communities and Local Government

1st February 2010

*Barbara Follett*  
Parliamentary Under Secretary of State  
Department for Communities and Local Government

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

In England, the Business Rate Supplements Act 2009 gives levying authorities - county councils, district councils in areas where there is no county council, and the Greater London Authority - the power to levy a supplement (a “BRS”) on the national non-domestic rate with effect from 1st April 2010.

In areas where a single local authority performs all local authority functions, that local authority will be both the levying authority for a BRS and the billing authority. In areas where there remain two tiers of local government, the county council will be the levying authority and functions of the billing authority will be performed by the district councils in the area or, in London, the London borough councils and the Common Council of the City of London.

These Regulations make provision about the collection and enforcement of BRS so that billing authorities can collect and enforce BRS as part of the non-domestic rate collection and enforcement process.

Regulation 2 of these Regulations amends the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) so that where a ratepayer is liable to pay BRS to a billing authority in respect of a hereditament, that liability and their non-domestic rate liability will, for billing, collection and enforcement purposes, form a single liability (for the financial year concerned) payable to the billing authority concerned.

Regulation 3 amends the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (“the 2003 Regulations”) which govern the matters contained in, and information supplied with, a rate demand notice. The 2003 Regulations are being amended so that where the amount demanded in a rate demand notice under the 1989 Regulations includes BRS, the billing authority is required to supply particular information about that BRS in the demand notice.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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