STATUTORY INSTRUMENTS

2011 No. 255

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating and Business Rate Supplements (England) (Amendment) Regulations 2011

Made - - - -	*8th February 2011*
Laid before Parliament	*14th February 2011*
Coming into force - -	*10th March 2011*

The Secretary of State, in exercise of the powers conferred by sections 55(2) and (7) and 143(1) of the Local Government Finance Act 1988(**1**) and sections 21(1), 28(1) and 29(1) of, and paragraphs 2 and 5 of Schedule 3 to, the Business Rate Supplements Act 2009(**2**), makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating and Business Rate Supplements (England) (Amendment) Regulations 2011 and shall come into force on 10th March 2011.

Amendment of the Non-Domestic Rating (Payment of Interest) Regulations 1990

2.—(1) The Non-Domestic Rating (Payment of Interest) Regulations 1990(**3**) are amended as follows.

(2) In paragraph (1) of regulation 2 (Interpretation)—

(a) after the definition of "the Act", insert—

""the BRS Act" means the Business Rate Supplements Act 2009;" and

(b) in the definition of "liability", for sub-paragraph (a), substitute—

"(a) that person's liability under—

(i) section 43 or 45 of the Act, or

(ii) section 11 of the BRS Act,

in relation to the hereditament in question or any hereditament entered in a rating list in substitution for all or part of that hereditament; or".

(**1**) 1988 c.41. Section 55(7) has been amended by section 104 of and Schedule 10 to the Local Government Finance Act 1992.
(**2**) 2009 c.7. These powers are exercisable by the appropriate national authority. The appropriate national authority is defined by section 30(1)(a) in relation to local authority areas in England as the Secretary of State.
(**3**) S.I. 1990/1904, amended by S.I. 1990/1904, 1991/2111, 1992/1515, 1993/616, 1993/1495, 2001/3649, 2005/659.

Amendment of the Business Rate Supplements (Transfers to Revenue Accounts) (England) Regulations 2009

3.—(1) The Business Rate Supplements (Transfers to Revenue Accounts) (England) Regulations 2009(**4**) are amended as follows.

(2) In paragraph 7(2) of Schedule 2, for "transferred to the levying authority's revenue account", substitute "collected".

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

Bob Neill
Parliamentary Under Secretary of State
Department for Communities and Local Government

8th February 2011

(**4**) S.I. 2009/2543, amended by S.I. 2010/403.

EXPLANATORY NOTE

(This note is not part of the Regulations)

In England, the Business Rate Supplements Act 2009 gave 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, by the London borough councils and the Common Council of the City of London.

These Regulations make amendments to existing Regulations, which currently provide that a billing authority must pay interest on refunds of non-domestic rates to ratepayers where ratepayers have been found to have overpaid their rates, as a result of an alteration to the rating list. The amendments will extend this provision to cover the BRS, so that a billing authority must pay interest on refunds of BRS where an overpayment has been made for the same reason.

The Regulations also make a technical amendment to the Business Rate Supplements (Transfers to Revenue Accounts) (England) Regulations 2009.

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