



2013 CHAPTER 5

BID levy

Imposition and amount of BID levy

12.—(1) A BID levy is to be imposed only for periods falling within the period in which the BID arrangements are in force and any references in this section and section 13 to “chargeable periods” are to those periods.

(2) The length of any chargeable period, and the day on which it begins, must be specified in the BID proposals.

(3) The calculation of BID levy for any chargeable period must be specified in the BID proposals and the amount of the BID levy for such chargeable period is to be calculated in such manner as provided for in the BID arrangements.

(4) BID levy provided for in BID proposals may be different for different classes of—

- (a) eligible ratepayer;
- (b) geographical area within the business improvement district; or
- (c) relevant property (within the meaning of section 6(4)),

or any combination of these different classes.

(5) The provision in BID proposals for calculation of BID levy for any chargeable period must include a statement of whether any of the costs incurred in developing the BID proposals, or holding of the ballot are to be recovered through BID levy.

Changes to legislation: There are currently no known outstanding effects for the Business Improvement Districts Act (Northern Ireland) 2013, Cross Heading: BID levy. (See end of Document for details)

Liability and accounting for BID levy

13.—(1) BID proposals must specify the description of eligible ratepayers in the business improvement district who are to be liable for BID levy for a chargeable period.

(2) An eligible ratepayer is to pay a levy for a chargeable period if that ratepayer falls within that description at any time within the period.

(3) The amount of an eligible ratepayer's liability for BID levy for any chargeable period is to be determined in accordance with the BID arrangements.

(4) Any amount of BID levy for which an eligible ratepayer is liable is to be paid to the district council which made the arrangements.

Changes to legislation:

There are currently no known outstanding effects for the Business Improvement Districts Act (Northern Ireland) 2013, Cross Heading: BID levy.