

*These notes refer to the Business Improvement Districts Act (Northern Ireland) 2013 (c.5) which received Royal Assent on 21 March 2013*

# Business Improvement Districts Act (Northern Ireland) 2013

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 12: Imposition and amount of BID levy***

Section 12 provides that a BID levy can only be raised while BID arrangements are in force, and provides that the levy is to be calculated in accordance with the arrangements. The BID levy is not limited to being calculated on the basis of rateable value. It could for example be a flat rate levy. This clause also allows a BID levy to be different for different classes of ratepayer, which means relief(s) could be provided from the BID levy. Subsection (5) requires BID proposals to state whether the costs of developing the BID proposals and holding of the ballot are to be recovered through the BID levy.