



Business Rate Supplements Act 2009

2009 CHAPTER 7

Administration of business rate supplements

18 Notice to billing authorities before start of financial year

- (1) A levying authority which is not a billing authority must, for each financial year for which it intends to impose a BRS, give a written notice relating to the BRS to each billing authority which is a lower-tier authority in relation to it.
- (2) The notice must—
 - (a) if the BRS is to be imposed for part only of the year, specify the part of the year for which it is to be imposed,
 - (b) specify the multiplier for the BRS for the year,
 - (c) state whether persons who, as regards hereditaments in the billing authority's area, are section 45 ratepayers are to be subject to the BRS,
 - (d) specify whether a relief under section 15 is to be applied in relation to the BRS (and, if so, set out the rules for its application), and
 - (e) set out the rules for cases within section 16(1).
- (3) The notice must be given before 1 March in the financial year preceding that for which the levying authority intends to impose the BRS.
- (4) Where more than one BRS is to be imposed by the levying authority for the year, the notice—
 - (a) may relate to some or all of the BRSs in question, but
 - (b) if it does so, must set out the information required under subsection (2) separately for each BRS to which the notice relates.

Commencement Information

II S. 18 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

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19 Notice to billing authorities during financial year

- (1) This section applies if a levying authority which is not a billing authority—
 - (a) intends to impose a BRS for a financial year, but
 - (b) has not, for that year, given a notice under section 18 in relation to the BRS.
- (2) This section also applies if a levying authority—
 - (a) varies a BRS in accordance with section 10, and
 - (b) thinks that, as a result of the variation, new calculations are required to find the chargeable amounts that some or all of those subject to the BRS are liable to pay.
- (3) The levying authority must give a written notice relating to the BRS to each billing authority which is a lower-tier authority in relation to it.
- (4) A notice given for the purposes of a case within subsection (1) must comply with section 18(2).
- (5) A notice given for the purposes of a case within subsection (2) must specify—
 - (a) the variation, and
 - (b) the day specified for the purposes of subsection (3)(c) of section 10 in the document published for the purposes of subsection (2)(d) of that section.

Commencement Information

I2 S. 19 in force at 19.8.2009 for E. by S.I. 2009/2202, [art. 2](#)

20 Calculations for financial year

- (1) A billing authority which is a levying authority must calculate the chargeable amount which each person who is to be subject to a BRS imposed by it for a financial year is to be liable to pay in respect of that year.
- (2) Subsection (3) applies if a billing authority which is a lower-tier authority in relation to a levying authority receives a notice from the levying authority under section 18 or 19.
- (3) The billing authority must calculate the chargeable amount that each person who is to be subject to the BRS to which the notice relates is to be liable to pay in respect of the financial year.
- (4) If a billing authority receives a notice given for the purposes of a case within subsection (2) of section 19, the duty imposed on the authority by subsection (3) of this section applies only in so far as new calculations are required to be made as a result of the variation specified in the notice.
- (5) A calculation under this section must be made in accordance with section 11(4).

Commencement Information

I3 S. 20 in force at 19.8.2009 for E. by S.I. 2009/2202, [art. 2](#)

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21 Collection and enforcement

- (1) Regulations may make provision in relation to the collection and recovery of sums due under this Act.
- (2) Regulations under this section—
 - (a) may include such provision for the purposes of this Act as may be included in regulations under paragraphs 1 to 4A of Schedule 9 to the 1988 Act (collection and recovery of non-domestic-rates) for the purposes of that Act;
 - (b) may amend, or apply (with or without modifications), any provision of regulations made under any of those paragraphs;
 - (c) may confer on a billing authority for the purposes of this Act a power corresponding to that conferred on a billing authority by section 62A of the 1988 Act (taking control of goods) for the purposes of that Act.
- (3) After the imposition of a BRS has come to an end, a billing authority may seek to collect or recover sums in respect of the BRS in so far as the sums became payable to it before the imposition of the BRS came to an end.
- (4) Regulations under this section may provide that, if the project to which a BRS relates is abandoned (or, where a BRS relates to only certain aspects of a project, those aspects are abandoned), the imposition of the BRS is to be treated for the purposes of subsection (3) as having come to an end—
 - (a) at the time of the abandonment, or
 - (b) at such other time as may be prescribed.
- (5) In section 11 of the State Immunity Act 1978 (c. 33) (no immunity from proceedings relating to liability to value added tax, rates, etc.), the reference to liability for rates includes a reference to liability for BRSs.

Commencement Information

I4 [S. 21](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

22 Administrative expenses

- (1) Regulations under section 21 may authorise a billing authority to use a prescribed proportion of such sums as it collects or recovers in respect of a BRS to meet expenses it incurs in the collection or recovery (“administrative expenses”).
- (2) Provision by virtue of subsection (1) may, in particular, amend section 90 of the 1988 Act (payments to and from collection funds).
- (3) If the chargeable period of a BRS begins, or a variation of a BRS takes effect, later than the first day of a financial year, the levying authority may not, in respect of that financial year, act in reliance on provision made by virtue of subsection (1).
- (4) In so far as a billing authority which is not a levying authority incurs administrative expenses in response to a notice given by the levying authority under section 19, those expenses must be met by the levying authority.
- (5) But the levying authority may not meet those expenses by—
 - (a) using sums that it receives in respect of the BRS, or

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- (b) directing the billing authority to retain from sums it is required to transfer to the levying authority in respect of the BRS a sum equivalent to the amount that the levying authority is required to pay.
- (6) The amount that a levying authority is required to pay under subsection (4) must not exceed such amount as may be prescribed by regulations under section 21 (or as is to be determined in accordance with such formula as may be prescribed by regulations under that section).
- (7) A reference to sums that a billing authority collects in respect of a BRS includes a reference to financial contributions made to it for the purpose of enabling the project to which the BRS relates to be carried out.

Commencement Information

15 [S. 22](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

23 Accounting

Schedule 3 (accounting) has effect.

Commencement Information

16 [S. 23](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2024/232 reg. 30](#)
- Act applied (with modifications) by [S.I. 2024/402 art. 46](#)
- Act functions made exercisable by [S.I. 2023/1432 art. 27\(1\)-\(3\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(2A) inserted by [2023 c. 53 Sch. para. 13\(4\)\(b\)](#)
- s. 14(5)(5A) substituted for s. 14(5) by [2023 c. 53 Sch. para. 13\(5\)\(a\)](#)
- s. 14(19)(b) words substituted by [2023 c. 53 Sch. para. 13\(5\)\(b\)](#)