

BUSINESS RATE SUPPLEMENTS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Power to impose business rate supplements

Sections 1 and 2: Power to impose a BRS and levying authorities

12. [Section 1](#) confers on levying authorities (which are defined in section 2(1)) a new power to levy a BRS on national non-domestic ratepayers for the purpose of raising money for expenditure on projects intended to support the economic development of the authority's area ([subsection \(2\)](#)). For the purposes of the Act, non-domestic ratepayers are those persons liable to pay national non-domestic rates under sections 43 and 45 of the Local Government Finance Act 1988.
13. [Section 2\(2\)](#) and [\(3\)](#) makes provision for two or more levying authorities to levy a BRS jointly. This provision could be used by authorities who are undertaking a joint project to promote economic development in their local areas, possibly as part of a Multi Area Agreement (where local authorities work in partnership with local agencies, for example to support economic growth). The majority of functions connected with a BRS will be exercisable jointly, although levying authorities will individually be responsible for publishing the BRS prospectus under section 5 and maintaining their own BRS revenue account under Schedule 3.