

# **BUSINESS RATE SUPPLEMENTS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Involvement of ratepayers, etc.*

#### ***Section 10: Variations***

26. *Subsection (1)* allows a levying authority to vary a BRS provided the variation is in accordance with the final prospectus, and provided that the variation will not increase the number of persons liable to pay the BRS (*subsection (12)*).
27. If a variation is not foreshadowed in the final prospectus, *subsections (2) to (11)* set out the requirements which must be satisfied by a levying authority before it can make the variation. These largely mirror the requirements for imposing a BRS set out in sections 4 to 9, so that, in particular, those who will be affected by the variation are consulted and, where appropriate, given the chance to vote in a ballot.