

BUSINESS RATE SUPPLEMENTS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Liability to business rate supplements

Section 12: Rateable value condition

31. *Subsection (1)* provides that the rateable value condition is met where the rateable value of a hereditament exceeds the amount prescribed by regulations. This is subject to the exception provided for in *subsections (2) and (3)*.
32. *Subsection (2)* applies in relation to partially occupied non-domestic properties in situations where the owner of the property would not be liable to a BRS if it was completely empty. In these circumstances, the rateable value condition is only satisfied if the rateable value of the occupied portion of the property exceeds the amount prescribed under *subsection (1) (subsection (3))*. For that purpose, *subsection (4)* enables the rateable value of a partially occupied property to be apportioned by a valuation officer between the occupied and unoccupied parts. *Subsection (5)* enables levying authorities to rely on apportionments previously made for the purposes of calculating the occupier's liability to national non-domestic rates. *Subsections (6) to (8)* allow the Secretary of State and, in Wales, the Welsh Ministers to make regulations that provide for a right to challenge apportionments for the purposes of BRS and for corrections to apportionments to have retrospective effect.