

# **BUSINESS RATE SUPPLEMENTS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Liability to business rate supplements***

##### ***Section 15: BRS relief***

43. *Subsection (1)* enables levying authorities to grant relief in respect of the payment of a BRS.
44. *Subsection (2)* provides that, where relief applies in relation to a BRS, the chargeable amount must be calculated in accordance with the rules set by the levying authority for the application of the relief. Authorities could, for example, set a higher threshold for liability to the BRS than that prescribed under section 12; introduce a taper (for example applying a multiplier of 1p for properties with a rateable value of less than a set amount, and a 2p multiplier for properties with higher RVs); or phase in BRS over a number of years (for example a 0.5p multiplier for years 1-5, 1p for years 6-10, and 2p for subsequent years).
45. *Subsection (3)* sets out the conditions that must be met before relief may be applied. The relief can only be based on rateable value and must be applied uniformly to all types of hereditaments and owners or occupiers.