

*These notes refer to the Business Rate Supplements Act
2009 (c.7) which received Royal Assent on 2 July 2009*

BUSINESS RATE SUPPLEMENTS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Liability to business rate supplements

Section 16: Interaction with BID levy

46. This section enables levying authorities to offset the payment of BID levies under Part 4 of the Local Government Act 2003 against BRS liability. Where the levying authority decides to do this, the BRS chargeable amount is determined by deducting the amount of a ratepayer's liability for the BID levy from their potential liability for the BRS. *Subsection (4)* prevents BID levies being offset against BRS liability unless the authority's approach to offsetting has been set out in the final BRS prospectus or is in line with an agreed variation and requires that a consistent approach is taken to all BIDs in the levying authority's area. *Subsection (5)* applies *subsections (1) to (4)* to BRS-BIDs established under Schedule 2 to the Act.