

BUSINESS RATE SUPPLEMENTS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Administration of business rate supplements

Sections 21 and 22: Collection and enforcement and administrative expenses

51. [Section 21\(1\)](#) empowers the Secretary of State and, in Wales, the Welsh Ministers to make regulations dealing with the collection and enforcement of BRS. These may be made as standalone regulations relating specifically to the collection and enforcement of BRS or by way of applying or amending the existing regulations governing the collection and enforcement of non-domestic rates. These regulations will deal with the practicalities of collection and enforcement and the form and contents of BRS bills.
52. Under [section 22\(1\)](#), the regulations may also contain provision allowing billing authorities to retain a prescribed proportion of BRS revenues to cover their costs incurred in collecting and enforcing payment of BRS. However, if costs are incurred as a result of the levying authority serving notice on the billing authority under [section 19](#), introducing a BRS mid-way through a financial year or making a variation to the BRS which takes effect mid-way through a financial year, they cannot be covered by the BRS revenues. In those circumstances, they must be met by the levying authority ([subsections \(3\)-\(6\)](#)).
53. [Section 21\(3\)](#) provides that collection and enforcement may continue after the BRS has come to an end to the extent that sums fell due before that time. [Subsection \(4\)](#) provides that regulations may deal with when collection and enforcement must stop as a result of the project being funded by the BRS being abandoned.