

# **BUSINESS RATE SUPPLEMENTS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Intervention by appropriate national authority***

##### ***Section 24: Power to cancel a BRS***

54. This section enables the Secretary of State or, in Wales, the Welsh Ministers to cancel a BRS and order the revenue received to be refunded, or take other appropriate steps, if it is considered that a levying authority has acted in a way that is inconsistent with the final prospectus for a BRS, the information set out for the consultation and, in relevant cases, the ballot on a proposal to impose a BRS or information provided in relation to a variation to the BRS.
55. *Subsection (5)* enables the Secretary of State or, in Wales, the Welsh Ministers to obtain information from levying or billing authorities for the purposes of deciding whether to take action under this section.
56. *Subsection (7)* prevents billing authorities from collecting or recovering unpaid sums where the imposition of a BRS comes to an end as a result of it being cancelled under this section.