
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

Section 5

INFORMATION TO BE INCLUDED IN A PROSPECTUS FOR A BRS

The project

- 1 A description of the work to be undertaken in carrying out the project to which the BRS relates.

Commencement Information

I1 [Sch. 1 para. 1](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 2 A description of any work already undertaken in carrying out the project.

Commencement Information

I2 [Sch. 1 para. 2](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 3 A description of any work undertaken by or on behalf of the levying authority to assess the feasibility of the project, and an explanation of the conclusions that the authority draws from that work.

Commencement Information

I3 [Sch. 1 para. 3](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 4 The authority's estimate of the total cost of the project.

Commencement Information

I4 [Sch. 1 para. 4](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 5 The authority's assessment of—
- (a) the likely impact of the imposition of the BRS on businesses in the authority's area;
 - (b) the likely benefits of the project for its area (including in terms of economic development);
 - (c) the relationship between the information given under paragraph (a) and the information given under paragraph (b).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I5 Sch. 1 para. 5 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 6 If planning permission or any other consent is required for an aspect of the project, information about—
- (a) whether the consent has been given, and
 - (b) if it has, when it was given and how a copy of it (and of the application for it) can be obtained.

Commencement Information

I6 Sch. 1 para. 6 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 7 A description of the expenditure for which the sums the authority receives in respect of the BRS are going to be used (and, if they are going to be used for only certain aspects of a project, a description of those aspects), and the authority's assessment of the impact of that expenditure on the project.

Commencement Information

I7 Sch. 1 para. 7 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 8 If some or all of the sums the authority receives in respect of the BRS are going to be used to make payments in respect of money loaned for the purpose of providing funding for the project, information about—
- (a) the amount of money loaned,
 - (b) the period for which it is loaned,
 - (c) the other principal terms on which it is loaned (in particular, the rates of interest),
 - (d) the consequences of making payments in respect of the loan earlier than they are required to be made, and
 - (e) the arrangements that the authority would make if it thought that it was necessary for the amount of money loaned to be increased or the period for which it is loaned to be extended.

Commencement Information

I8 Sch. 1 para. 8 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 9 An explanation of any arrangements that are going to be made under section 3(5), including in particular—
- (a) a statement as to which functional body or bodies the arrangements are going to involve, and
 - (b) a description of the expenditure for which sums that the functional body receives in respect of the BRS are going to be used.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

I9 [Sch. 1 para. 9](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 10 An explanation of how the authority expects to discharge the duty under section 3(1) by reference to the expenditure described for the purposes of paragraphs 7 to 9.

Commencement Information

I10 [Sch. 1 para. 10](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 11 The authority's policy for providing those liable to pay chargeable amounts with information about expenditure incurred and work undertaken on the project (including, in particular, an explanation of how and when such information is to be provided).

Commencement Information

I11 [Sch. 1 para. 11](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

The amount of the BRS

- 12 The amount the authority expects to raise from the imposition of the BRS (and, where the BRS is to be imposed for more than one financial year, the amount the authority expects to raise for each financial year).

Commencement Information

I12 [Sch. 1 para. 12](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 13 The amount of the multiplier for each financial year for which the BRS is to be imposed.

Commencement Information

I13 [Sch. 1 para. 13](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

Liability to the BRS

- 14 The authority's policy on whether section 45 ratepayers are to be liable to the BRS.

Commencement Information

I14 [Sch. 1 para. 14](#) in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 15 The date on which the chargeable period is to begin, and its duration.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I15 Sch. 1 para. 15 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 16 An explanation of the rules for the application of the reliefs (if any) to be applied in relation to the BRS under section 15.

Commencement Information

I16 Sch. 1 para. 16 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 17 An explanation of the rules for cases within section 16(1) (interaction with BID levy and BRS-BID levy).

Commencement Information

I17 Sch. 1 para. 17 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

- 18 An explanation of the arrangements for the collection of sums due in respect of the BRS (in particular, as to timing and how the arrangements compare with those for the collection of non-domestic rates).

Commencement Information

I18 Sch. 1 para. 18 in force at 19.8.2009 for E. by S.I. 2009/2202, art. 2

Ballot on the imposition of the BRS

- [^{F1}19 In an initial prospectus, a statement that there is to be a ballot on the imposition of the BRS.]

Textual Amendments

F1 Sch. 1 para. 19 substituted (15.1.2012 for E.) by Localism Act 2011 (c. 20), ss., 68(6), 240(3)(c) (with s. 68(7)); S.I. 2012/57, art. 3(a)

- [^{F2}20 In a final prospectus—
- (a) a statement that a ballot has been held on the imposition of the BRS;
 - (b) the results of the ballot, including in particular—
 - (i) the total number of votes cast,
 - (ii) the number of persons who voted in favour of the imposition of the BRS,
 - (iii) the number of persons who voted against its imposition,
 - (iv) the aggregate of the rateable values of each hereditament in respect of which a person voted in the ballot,
 - (v) the aggregate of the rateable values of each hereditament in respect of which a person voted in favour of the imposition of the BRS, and
 - (vi) the aggregate of the rateable values of each hereditament in respect of which a person voted against its imposition.]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F2** Sch. 1 para. 20 substituted (15.1.2012 for E.) by [Localism Act 2011 \(c. 20\)](#), ss., [68\(6\)](#), [240\(3\)\(c\)](#) (with [s. 68\(7\)](#)); [S.I. 2012/57](#), [art. 3\(a\)](#)

Variations and contingencies

- 21 The authority's policy for deciding whether and to what extent—
- (a) to vary the amount of the multiplier;
 - (b) to vary the length of the chargeable period;
 - (c) to make other variations to the BRS.

Commencement Information

- I19** Sch. 1 para. 21 in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 22 The authority's policy for publicising such variations before they take effect.

Commencement Information

- I20** Sch. 1 para. 22 in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

- 23 The authority's policy for a case where it thinks that the project is likely to—
- (a) cost more than the authority was expecting;
 - (b) take more time to complete than the authority was expecting;
 - (c) cost less than the authority was expecting;
 - (d) take less time to complete than the authority was expecting.

Commencement Information

- I21** Sch. 1 para. 23 in force at 19.8.2009 for E. by [S.I. 2009/2202](#), [art. 2](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Business Rate Supplements Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2024/232 reg. 30](#)
- Act functions made exercisable by [S.I. 2023/1432 art. 27\(1\)-\(3\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(2A) inserted by [2023 c. 53 Sch. para. 13\(4\)\(b\)](#)
- s. 14(5)(5A) substituted for s. 14(5) by [2023 c. 53 Sch. para. 13\(5\)\(a\)](#)
- s. 14(19)(b) words substituted by [2023 c. 53 Sch. para. 13\(5\)\(b\)](#)