



Business Rate Supplements Act 2009

2009 CHAPTER 7

Administration of business rate supplements

18 Notice to billing authorities before start of financial year

- (1) A levying authority which is not a billing authority must, for each financial year for which it intends to impose a BRS, give a written notice relating to the BRS to each billing authority which is a lower-tier authority in relation to it.
- (2) The notice must—
 - (a) if the BRS is to be imposed for part only of the year, specify the part of the year for which it is to be imposed,
 - (b) specify the multiplier for the BRS for the year,
 - (c) state whether persons who, as regards hereditaments in the billing authority's area, are section 45 ratepayers are to be subject to the BRS,
 - (d) specify whether a relief under section 15 is to be applied in relation to the BRS (and, if so, set out the rules for its application), and
 - (e) set out the rules for cases within section 16(1).
- (3) The notice must be given before 1 March in the financial year preceding that for which the levying authority intends to impose the BRS.
- (4) Where more than one BRS is to be imposed by the levying authority for the year, the notice—
 - (a) may relate to some or all of the BRSs in question, but
 - (b) if it does so, must set out the information required under subsection (2) separately for each BRS to which the notice relates.

Commencement Information

II S. 18 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 applied (with modifications) by [S.I. 2024/402 art. 46](#)
- 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\(5\)\(b\)](#)