

Dated

2018

BID LEVY OPERATING AGREEMENT

between

East Lindsey District Council

- and -

Lincolnshire Coastal BID Limited

This AGREEMENT is made between:

- (1) East Lindsey District Council of Tedder Hall, Manby Park, Louth, Lincolnshire, LN11 8UP ("**the Council**")
- (2) Lincolnshire Coastal BID Ltd, registered company number (10909107) whose registered office is at Skegness Town Hall, North Parade, Skegness, Lincolnshire, PE25 1DA ("**the BID Company**")

RECITALS

- (A) The Council is the billing authority for the purposes of the Local Government Act 2003 and is responsible for collecting the BID Levy and administering the BID Revenue Account which shall be used towards the operation of the BID within the area of the Local Authority and the funding of the BID Arrangements.
- (B) The BID Company is responsible for the operation of the BID and for using the BID Levy for the purposes of achieving the BID Arrangements.
- (C) Both parties wish to confirm the arrangements by which the BID Levy shall be collected together with general arrangements as to the relationship to be established between the Council and the BID Company for the duration of the BID.
- (D) This Agreement is made pursuant to Part IV of the Local Government Act 2003 and Section 111 of the Local Government Act 1972, Section 2 of the Local Government Act 2000 and all other enabling powers.
- (E) The purpose of this Agreement is to:
 - (i) establish the procedure for setting the BID Levy;
 - (ii) confirm the basis upon which the Council will be responsible for collecting the BID Levy;
 - (iii) set out the enforcement mechanisms for collection of the BID Levy;
 - (iv) set out the procedures for accounting and transference of the BID Levy;
 - (v) provide for the monitoring and review of the collection of the BID Levy; and
 - (vi) confirm the manner in which the Council's expenses incurred in collecting and administering the BID Levy shall be paid.

1. Definitions

Annual Report	<p>means a report to be prepared by Compass Point Business Services on behalf of the Council which details the following:-</p> <ul style="list-style-type: none"> (a) the total amount of BID Levy collected during the relevant Financial Year; (b) details of the success rate for the collection of the BID Levy; and (c) the Council's proposals (if any) to help improve its efficiency in the collection and enforcement of the BID Levy.
Appeal Notice	means a notice to be served by the BID Company in accordance with clause 7.3.
Ballot Result Date	means the date upon which a successful ballot result has been declared in favour of putting in place the BID Proposal.
BID	means the Business Improvement District which operates within the BID Area and which is managed and operated by the BID Company.
BID Area	means the area as illustrated on the plan at Appendix 2 to this Agreement.
BID Arrangements	means the relationship between the Council and the BID Company to achieve the Bid Proposal governed by this Agreement.
BID Company Report	<p>the means a report for each Financial Year to be prepared by the BID Company which details the following:-</p> <ul style="list-style-type: none"> (a) the total income and expenditure of the BID Levy; (b) other income and expenditure of the BID Company not being the BID Levy; (c) a statement of actual and pending deficits; and (d) the various initiatives and schemes upon which the BID Levy has been expended by the BID Company.

BID Levy	means the charge to be levied and collected within the BID Area pursuant to the Regulations.
BID Levy Payers	means the non-domestic rate payers responsible for paying the BID Levy.
BID Levy Rules	means the rules set out in the Appendix 1 which sets out how the BID Levy will be calculated, details of exempt or discounted properties and other requirements related to the BID Levy (as may be amended by a successful alteration ballot).
BID Proposal	means the plan voted for by the BID Levy Payers which sets out the objectives of the BID and identifies the various projects which will be undertaken using funds raised via the BID Levy.
BID Revenue Account	means the account to be set up in by the Council accordance with Regulation 14 of the Regulations and operated in accordance with Schedule 3 of the Regulations.
BID Term	means the period of 5 years from 1 September 2017 – 31 August 2022, which may be extended pursuant to clause 2.1.
Chargeable Period	means Financial Year (or part Financial Year) running from April to March each calendar year
Council's Termination Notice	means the notice to be served by the Council on the BID Company pursuant to clause 14.1.
Contributors	means other contributors making voluntary contributions to the BID Company.
Demand Notice	means a notice served upon every person who is liable for the BID Levy, the contents of which are as set out in paragraph 3 of Schedule 4 of the Regulations.
Enforcement Expenses	means the costs incurred by the Council of recovering debts and taking enforcement action against BID Levy Payers.

Enforcement Notice	means a notice to be served on the Council by the BID Company in accordance with clause 7.2.
Financial Year	means the financial year for the BID Company which runs from April to March.
First Priority Expenses	means the expenses incurred by the Council in respect of all reasonable costs arising out of compliance with its obligations under this Agreement and the Regulations which includes but is not limited to set up costs, administration costs, software support and maintenance costs and the cost of collection of the BID Levy.
Law	means any applicable Act of Parliament, subordinate legislation within the meaning of Section 21(1) of the Interpretation Act 1978, exercise of the royal prerogative, enforceable community right within the meaning of Section 2 of the European Communities Act 1972, regulatory policy, guidance or industry code, judgment of a relevant court of law, or directives or requirements or any regulatory body of which the parties are bound to comply.
Liability Order	means an order obtained from the Magistrates Court which is a legal demand for payment of liabilities owed.
Monitoring Group	means the group as described at clause 7.2.
NNDR	means National Non-Domestic Rates.
Public Meeting	means the meeting to be held of all BID Levy Payers pursuant to the Public Meeting Notice.
Public Meeting Notice	<p>means a notice to be served pursuant to clause 14 either by the Council which provides the following:-</p> <ul style="list-style-type: none"> (a) confirmation that either party is considering terminating the BID; (b) details of the venue where the public meeting will be held; (c) confirmation that all BID Levy Payers

	who attend will be permitted to make representations.
Rateable Value	means the value given to each non-domestic property by the Valuation Office Agency which is used by local authorities to calculate a property's applicable business rate.
Regulations	means the Business Improvement Districts England Regulations 2004, as amended
Reminder Notice	means the notice to be served pursuant to clause 7.2.
Working Day	means Monday to Friday of any calendar week excluding public holidays in England.
Valuation Office Agency (VOA)	means the executive agency which provides the government with the valuations and property advice needed to support taxation and benefits.

2. Commencement and Duration

2.1 Subject to clause 2.2, this Agreement shall not take effect until the Ballot Result Date and shall continue in force until the expiry of the BID Term, save where the BID Company secures approval of renewal proposals in a renewal ballot or alteration proposals in an alteration ballot or proposals in a re-ballot in which event this Agreement shall continue until the expiry of the BID Term set out in the renewal proposals, alteration proposals or the proposals set out in the re-ballot provided that, in relation to renewal proposals and alteration proposals, the Council consents to such continuation.

2.2 This Agreement shall automatically cease with immediate effect in the event that:

- (a) the BID Company fails to secure approval of the Proposals, renewal proposals or alteration proposals in a ballot, renewal ballot, alteration ballot or re-ballot;
- (b) the Secretary of State declares void a BID ballot, renewal ballot, alteration ballot or re- ballot;
- (c) the Council exercises its veto and there is no successful appeal against the veto;
- (e) the Council or the BID Company exercise their discretion to terminate the BID Arrangements in exercise of powers under Regulation 18 of the Regulations.

3. Setting the BID Levy

3.1 As soon as reasonably possible upon the Ballot Result Date the Council shall:

- (a) calculate the BID Levy for each BID Levy Payer in accordance with the BID Levy Rules (as set out in Appendix 1); and
- (b) confirm in writing to the BID Company the total BID Levy payable across the

BID area.

4. The BID Revenue Account

- 4.1 As soon as is reasonably practicable following the Ballot Result Date the Council shall keep a BID Revenue Account in accordance with the applicable Law and accounting codes of practice in force at the time and provide written confirmation to the BID Company of the same.
- 4.2 As soon as reasonably practicable following the Ballot Result Date the BID Company shall provide the Council with details of its bank account into which the BID Levy shall be transferred from the BID Revenue Account and any other details which the Council may reasonably require.
- 4.3 The BID company will arrange to invoice the Council for the amounts confirmed as the credit within the BID Revenue Account less 5% which will be retained by the Council each month to cover costs of adjustments to the BID Levy amount.
- 4.4 Annually the Council will pay to the BID Company or receive from it the balance of monies having taken account of the monthly on account payments and balance on the Account at the end of each Financial Year. The final payment shall be made by the relevant party by 30 June following the end of the Financial Year.
- 4.5 All sums shall be exclusive of Value Added Tax (VAT). VAT shall be charged where applicable in accordance with the Law relating to VAT in force at the time.
- 4.6 The BID Company will issue VAT receipts, where applicable under the Law in force at the time, within 7 working days of receiving the BID Levy.

5. Collecting the BID Levy

- 5.1 As soon as reasonably practicable following the Ballot Result Date the Council shall confirm in writing to the BID Company the anticipated date of the dispatch of Demand Notices for the first Chargeable Period and the anticipated single instalment due date.
- 5.2 The Council shall serve a Demand Notice on each BID Levy Payer as soon as reasonably practicable after the Ballot Result Date and thereafter shall continue to calculate the BID Levy and serve Demand Notices throughout the BID Term annually, or as often as required.
- 5.3 The agreed methods for payment of the BID Levy by the Bid Levy Payers to the Council shall be by BACS or on-line through the Council's automated payment services.
- 5.4 The Council shall serve a Demand Notice or an amended Demand Notice on a BID Levy Payer as soon as reasonably practicable after the Council receives notice of a change that affects the BID Levy Payer's liability for the BID Levy. The Council shall, where necessary, seek confirmation from the BID Company regarding the BID Levy Payer's liability for the BID Levy in such situations which fall outside of the BID rules shown in Appendix 1.

- 5.5 The Council shall use all reasonable endeavours to collect the BID Levy throughout the BID Term.
- 5.6 The Council shall pay over the actual amount collected after adjusting for bad and doubtful debts, with the Council retaining 5% of the amount in the BID Revenue Account pursuant to clause 4.3.
- 5.7 The BID company shall ensure that their income and expenditure account makes provision for debt management costs as the Council shall not bear any costs of bad debts or non-payers from any other Council fund.

6. BID Levy Billing and Recovery

- 6.1 The procedure to be followed by the Council for collection and recovery of the BID Levy from BID Levy Payers shall be as follows:

Step	When	Action
1	<p>Initial Demand Notice for the period 1 September 2017 to 31 May 2018: November 2017 or as soon as reasonably practicable</p> <p>Thereafter: May 2018, May 2019, May 2020 and May 2021.</p> <p>Final Demand Notice for the period 1 April 2022 to 31 August 2022: May 2022.</p>	Issue Demand Notice to the BID Levy Payer
2	1 month after issue of Demand Notice	Issue Reminder Notice to the BID Levy Payer
3	2 months after issue of Demand Notice	Make application to Magistrate Court for Liability Order
4	Court hearing date (at the earliest available court date)	<p>Obtain Liability Order</p> <p>A representative from the BID Company shall attend the Liability Order hearing at the Magistrates Court.</p>
5	Within 7 days of obtaining Liability Order	Send court notice of enforcement
6	21 Days after sending court notice of enforcement	Refer to enforcement agent

- 6.2 In the event that the Council fails to follow the procedure detailed at clause 6.1 the BID Company shall be entitled to serve an Enforcement Notice on the Council requesting that either:

- (a) the Council serve a Reminder Notice; or

- (b) in the event that the Council has already served a Reminder Notice, the Council applies for a Liability Order

and the Council shall thereafter provide written confirmation of the action it shall take to comply with the Enforcement Notice.

- 6.3 If the Council fails to provide written confirmation of the action it is taking in relation to the Enforcement Notice within 21 days of the date of the Enforcement Notice the BID Company shall be entitled to serve an Appeal Notice on the Council's Deputy Chief Executive or Section 151 Officer and such notice shall:

- (a) detail the amount of unpaid sums;
- (b) confirm that the Council has failed to use the enforcement mechanisms available to it under this Agreement to recover the unpaid sums; and
- (c) request that a meeting of the Monitoring Group take place in order to reach a solution and/or agree a strategy to recover the unpaid sums and such meeting shall take place no later than 28 (twenty eight) days from the date of the Appeal Notice.

7. Accounting Procedures and Monitoring

- 7.1 Within 21 working days of the end of the month and every month thereafter (for the duration of BID Term) the Council shall provide the BID Company with, in respect of the BID Levy for that Financial Year:

- (a) the total amount of BID Levy due;
- (b) the amount of the BID Levy collected;
- (c) the number and value of Reminder Notices issued; and
- (d) the number and value of Liability Orders made or applied for.

- 7.2 The Monitoring Group shall be formed by the Council and the BID Company. The Monitoring Group shall consist of two officers from the Council's management team, and one manager from Compass Point Business Services who is directly involved in the BID Levy collection, and the BID Company's Manager and one other BID representative.

- 7.3 Following the Ballot Result Date the parties shall agree the dates when there will be meetings of the Monitoring Group and there will be at least 2 (two) such meetings in each Financial Year (throughout the duration of the BID Term) and on all other occasions further meetings of the Monitoring Group shall be arranged by the service of written notice by either party on the other party.

- 7.4 At each meeting the Monitoring Group shall only:

- (a) review the effectiveness of the collection and enforcement of payment of the BID Levy; and

- (b) if required by either party, review and assess information provided by the parties.
- 7.5 Within 3 (three) months after the end of each Financial Year (for the duration of the Bid Term) the Council shall provide an Annual Report to the BID Company.
- 7.6 Within 1 (one) month from the date of receipt of the Annual Report in each Financial Year (for the duration of the Bid Term) the BID Company shall provide a BID Company Report to the Council.
- 7.7 The BID Revenue Account shall be subject to the normal internal & external audit arrangements of the Council and the BID Company shall make available to the Council and its appointed auditors (as applicable) such information as reasonably requested by the Council for audit purposes of the BID Revenue Account and the BID Arrangement.
- 7.8 The Council shall make available to the BID Company and its appointed auditors such information as reasonably requested by the BID Company and its appointed auditors in so far as it is able to do so under the Law.

8. Confidentiality

- 8.1 Both the Council and the BID Company shall keep confidential and not divulge to any person without the prior written consent of the other party all information (written or oral) concerning the business affairs of the other nor any information which has been exchanged about the BID Levy Payers or Contributors or about other third parties which it shall have obtained or received as a result of operating the BID and this obligation shall survive the termination or expiry of this Agreement.

9. Notices

- 9.1 Any notice or other written communication to be served or given to or upon any party to this Agreement to the other shall be in writing and shall be sent to the address provided for at the beginning of this Agreement or such substitute address as may from time to time have been notified by that party upon 7 (seven) days' written notice
- 9.2 A notice may be served by;
 - (a) delivery by hand to the Deputy Chief Executive or Section 151 Officer of the Council; or
 - (b) delivery by hand to the BID Company secretary;
 - (c) registered or recorded delivery first class post; or
 - (d) Electronic mail to an email address notified by either party to the other.
- 9.3 Any notice served shall be deemed to have been validly served:
 - (a) if delivered by hand then at the point of delivery;

- (b) if sent by first class registered or recorded delivery then the second Working Day after posting; or
- (c) if by electronic mail and it was sent before 1pm on any Working then deemed service shall be the same Working Day. if the electronic mail was sent after 1pm on any Working Day then deemed service shall be the next Working Day unless it is acknowledged sooner.

10. Contracts (Rights Of Third Parties)

- 10.1 The provisions of the Contracts (Rights of Third Parties) Act 1999 shall not apply to this Agreement.

11. Arbitration

- 11.1 In the event of a dispute arising between the parties, representatives of the Council and the BID Company shall meet in good faith and attempt to resolve the issue.
- 11.2 If the dispute has been unable to be resolved in accordance with clause 11.1 the matter shall be escalated to the Deputy Chief Executive or Section 151 Officer of the Council and the Chief Executive of the BID Company for resolution.
- 11.3 In the event the parties are unable to resolve the dispute in accordance with clause 11.1 and 11.2 above, the following provisions shall apply:
- (a) the dispute shall be referred to arbitration before a single arbitrator;
 - (b) the parties shall jointly appoint the arbitrator not later than 28 (twenty eight) days after service of a request in writing by either party to do so and each party shall bear its own costs;
- 11.4 If the parties are unable to agree within 28 (twenty eight) days the appointment of such arbitrator (hereinafter referred to as "the Tribunal") shall be appointed on the application of either party to the President for the time being of the Law Society;
- 11.5 In the event of a reference to arbitration the parties agree:
- (a) to prosecute any such reference expeditiously; and
 - (b) to do all things or take all steps reasonably necessary in order to enable the Tribunal to deliver any award (interim, final or otherwise) as soon as reasonably practicable;
 - (c) that the award shall be in writing signed by the Tribunal and requisite action shall be taken by the parties (as applicable) within 21 (twenty one) days from the date of such award;
 - (d) the award shall be final and binding both on the parties and on any persons claiming through or under them.

12. Expenses

12.1 The Council shall be entitled to recover First Priority Expenses and Enforcement Expenses from the BID Company.

12.2 The Council's First Priority Expenses shall vary each Financial Year to enable the Council to fully recover its costs. For the Financial Year 2017/18 the Council's First Priority Expenses consists of the cost of collection at £20 per hereditament, initial set up costs of £24,988 and an annual amount for software support and maintenance which shall be communicated by the Council to the BID Company as soon as reasonably possible once the cost of that support is known.

13. Payment of Expenses and Debits from the BID Revenue Account

13.1 The Council shall invoice the BID Company for its First Priority Expenses and Enforcement Expenses and a breakdown of the costs incurred shall accompany the invoice.

13.2 The BID Company shall pay any invoices issued by the Council pursuant to clause 13.1 within 28 (twenty eight) days from the date of receipt.

13.3 In the event that the BID Company fails to pay the said invoices within the prescribed time period at clause 13.2 above then the Council shall be permitted to recover the invoiced costs directly from the BID Revenue Account following the elapse of the 28 (twenty eight) days.

14. Termination

14.1 Subject to clause 14.2, the Council may terminate the BID Arrangements where:

(a) in the Council's opinion the BID Company will have insufficient finances to meet the BID Company's liabilities for the Chargeable Period for the purposes of the BID Proposal and the Council has:

(i) offered the BID body a reasonable opportunity to arrange for financing the shortfall or for a reduction in the works or services under the BID arrangements which is sufficient to offset the shortfall; and

(ii) given those persons who are liable to the BID Levy an opportunity, at a public meeting, to make representations in relation to the termination of the BID arrangements; or

(b) the Council is unable, due to any cause beyond its control, to provide the works or services which are necessary for the BID to continue provided that the Council has consulted the BID Company and conducted a consultation with such representatives of the business community for the BID Area as the Council considers appropriate.

14.2 Where the Council seeks to terminate the BID Arrangements under either clause 14.1(a) or 14.1(b) it shall serve a Public Meeting Notice on the BID Levy Payers and a Council Termination Notice on the BID Company and within 14 (fourteen) days from the date of service of such notice both parties shall arrange to meet and the purpose of such meeting shall be to discuss and/or agree all or any of the following set out in

clause 14.3 or 14.4 (whichever is applicable)

14.3 Where the Council Termination Notice relates to clause 14.1(a) both parties shall agree and/or discuss or review the following:

- (a) the Council is concerned that the BID Company has insufficient finances to meet its liabilities for that Chargeable Period and details of such concerns should be made available to the BID Company;
- (b) alternative means by which the insufficiency of the funds can be remedied; and
- (c) an appropriate time frame to resolve this issue.

14.4 Where the Council Termination Notice relates to clause 14.1(b) both parties shall agree and/or discuss or review the following:

- (a) the services or works which the Council is no longer able to provide together with confirmation and details as to why such works or services cannot be provided;
- (b) a review by both parties as to whether such works or services are of such material importance to the BID that termination of the BID Proposal is the only option;
- (c) alternative means of procuring the services or works by third parties or increased financial funding from the BID Company;
- (d) alternative replacement services or works which will be acceptable to the BID Company; and
- (e) an appropriate time frame to resolve this issue.

14.5 Subject to clause 14.6, the BID Company or the Council may terminate the BID Arrangements where:

- (a) the works or services to be provided under the BID Arrangements are no longer required; or
- (b) the BID body is unable, due to any cause beyond its control, to provide works or services which are necessary for the BID to continue.

14.6 The BID Company or the Council shall take no steps to terminate the BID Arrangements in accordance with clause 14.5 until the BID Company has consulted the Council and conducted a consultation with such representatives of the business community for the BID Area as the Council considers appropriate pursuant to clause 14.2.

14.6 In the event that the parties cannot reach agreement in relation to the above, and subject to consideration by the parties of representations made by any BID Levy Payer at the Public Meeting, the Council shall be permitted to terminate the BID Arrangement under clause 14.1 or 14.5 and the BID Company shall be permitted terminate under clause 14.5 provided that notice to terminate the BID Arrangement shall be served on the other party no less than 28 (twenty eight) days prior to the date

of termination.

- 14.7 Upon termination of the BID Arrangement the Council shall review whether there is a credit in the BID Revenue Account and in the event that such credit exists and amounts to a refund of at least £5 for each BID Levy Payer (having already deducted a reasonable sum for the administration of such refund) the Council shall:
- (a) calculate the amount to be refunded to each BID Levy Payer;
 - (b) ensure that the amount to be refunded is calculated by reference to the amount payable by each BID Levy Payer for the last Chargeable Period; and
 - (c) make arrangements for the amount calculated to be credited against any outstanding liabilities of each BID Levy Payer or, where there are no such liabilities, for the credit to be refunded to the BID Levy Payer.
- 14.8 Upon termination of the BID Proposal the Council shall notify the BID Levy Payers of such termination in accordance with Regulation 18(6) of the Regulations together with confirmation as to whether any part of the BID Levy is to be repaid to BID Levy Payers.
- 14.9 No later than 21 (twenty one) days prior to the expiry of the BID Term (notwithstanding any re-ballot and new BID term commencing) the Council shall provide the BID Company with a reconciliation of the BID Revenue Account identifying (if any) all outstanding costs payable to the Council as a consequence of collecting the BID Levy, any outstanding Enforcement Expenses and any BID Levy monies not passed to the Bid Company's account.
- 14.10 Subject to the costs (pursuant to clause 14.9 above) being agreed and prior to the start of a new BID Term the Council shall deduct the final costs from the BID Revenue Account and transfer any remaining BID Levy to the BID Company.

15. Exceptions

- 15.1 The Council shall not be required to seek to enforce payment of the BID Levy where a BID Levy Payer has failed to make payment pursuant to a Demand Notice in the following circumstances:
- (a) where the foreseeable cost of an enforcement action is the same or greater than the amount recoverable under the Bid Levy;
 - (b) Any debt that would require another enforcement mechanism under the NNDR other than a Liability Order in order to recover it;
 - (c) any other exceptions as determined by the Monitoring Group from time to time.

Signed for and on behalf of East Lindsey District Council



Print name: AWSON PENN

Job Title: Director

Date: 14/5/2018

Signed for and on behalf of Lincolnshire Coastal Destination Business Improvement District Limited



Print name: STUART HARDY

Job Title: Director

Date: 12/5/18

Appendix 1 - BID Levy Rules

1. The BID Levy for 1 September 2017 – 31 August 2022 will be calculated at 1.5 percent of the Rateable Value of the hereditament using the latest (currently 2017) valuation list, as compiled by the Valuation Office Agency.
2. The BID Levy will be charged to all eligible businesses listed on the NNDR list on 1st April each year during the BID Term except for the first year when the BID Levy will be raised from the start date of the BID until 31 March 2018.
3. The BID Levy will be calculated based on the Rateable Value of the business property on 1st April for the financial year, unless any of the situations set out in the remainder of this Appendix 1 apply.
4. The BID Levy will be apportioned when a BID Levy Payer vacates a property, and the BID Levy will transfer to the new occupier from the date of occupation. The property owner, or the registered payer of NNDR, will be liable for any empty periods between.
5. The following table sets out how the BID Levy will be calculated for the circumstances shown.

	NNDR	BID Levy % Charged on Rateable Value
Properties with an Rateable Value of less than £5,000	Full charge	Exempt
Unoccupied properties for first 3 months	Exempt	1.5%
Unoccupied and exempt properties	Exempt	1.5%
New business properties		
Empty up to 3 months	Exempt	Exempt
Empty after 3 months	Full charge	Exempt
Occupied	Full charge	1.5%
Non-retail charities	80% Mandatory Relief, up to £2,000 Discretionary Relief	Exempt
Charity shops	80% Rate relief	1.5%
Non-profit making organisations with subscription and volunteer base.	Up to £2,000 Discretionary Relief	Exempt

6. In the event of changes to the make-up, use or Rateable Value of a property the following will apply:

(a) New Properties

- BID Levy applies from the effective date of entry in the list.
- No adjustment in year for any subsequent changes to Rateable Value.

(b) Splits/Mergers

- When a property is split, the 'parent' property is ceased on the date of the split and the charge is apportioned on a daily basis up to that date.
- 'Child' properties to be charged from the date of the split on a daily basis until the end of the year.

(c) Deleted Properties

- When a property is deleted, the BID Levy ceases on 1st April of the current Financial Year, or the date of the deletion if this is later.
- The charge is apportioned on a daily basis up to that date.

(d) Backdated List Amendments

- No backdating into previous years.
- BID Levy calculated on Rateable Value as at 1 April (or from start date of the BID in its first year).
- Any changes become effective from the next 1 April.

(e) Refunds

- Will only be issued in the event the BID Levy Payer vacates the business premises and has no further liability for the BID Levy.

Appendix 2 – BID Area