



Valuation Office Agency

Request for information

Non-Domestic Rating

The VOA is an executive agency of
HM Revenue & Customs

For office use only

If any part of either address is wrong, please correct it.

Time limit

You must return this form within 56 days from the day you receive it. If you do not return this form within 56 days you will be liable to a penalty of £100 [see paragraph 5A(1) of Schedule 9 to the Local Government Finance Act 1988 ("the Act")].

You can **download** and complete this form **online**

Go to **www.gov.uk/voa/formsofreturn** and email the completed version to **specialist.rating@voa.gov.uk**

How to fill in this form

You may find it useful to have your lease or agreement to hand. Throughout this form:

- "the property" means the property or properties shown in the address panel above or any property or properties that fall into the class of properties specified in the address panel above
- where a date is requested, please give the exact date if you know it. If you do not know the exact date, just fill in the month and year boxes.

If, when filling in this printed form you need more space for any question, you can continue on a separate sheet. Please make sure any extra sheets you use:

- clearly show the relevant question number(s);
- are signed and dated; and
- are securely attached to this form.

Large Print

Large format print copies of this form are available on request from **specialist.rating@voa.gov.uk**

This request for information is a notice sent to you pursuant to powers granted to the Valuation Officer under paragraph 5(1) of Schedule 9 to the Act. You are required as the owner or occupier, to provide information regarding the property (see paragraph 5(2) of Schedule 9 to the Act). You may be prosecuted if you make false statements.

Why your information is important

The Valuation Office Agency assesses the rateable value of all non-domestic property. The basis of rateable value is the annual rent for a property as if it was available on the open market on a fixed date.

The information you provide on this form is used to help ensure that the assessment of rateable values is correct. Local authorities use rateable values to calculate rate bills.

Please note - We may contact you to provide evidence to support the information you provide on this form.

I believe that the information requested will assist me in carrying out functions conferred or imposed on me by or under part III of the Local Government Finance Act 1988 (concerning non-domestic rating), including compiling a new Rating List or maintaining an existing Rating List.

Valuation Officer

- 1** Name of the person or company entitled to receive the income from the property (who operates the self-catering business)

- b) Is any part of the property let for part of the year to students or others on a short-term basis?

No Yes

If you have answered "Yes" to either (a) or (b), list the occupiers' name and their address (where this is separately named or numbered) or describe the parts they occupy (continue on page 9 if necessary).

Please provide details and dates of letting.

- 2** Is the address shown of the front of this Notice correct?

No Yes

If "**No**", state the correct full postal address including postcode

Post code

- 3** a) On what date did you first make the property commercially (with the intention to making a profit) available to let for self catering purposes?

dd : mm : yy

- b) How many nights was the property commercially available for self-catering/holiday lettings for stays of 28 nights or less between 1 April 2022 and 31 March 2023?

Nights

(continue on page 3 if necessary)

- c) How many nights was the property commercially available for self-catering/holiday lettings for stays of 28 nights or less between the period 1 April 2023 and the date you are completing this form?

Nights

- 4** a) How many nights was the property actually commercially let, not just booked, for stays of 28 nights or less between 1 April 2022 and 31 March 2023?

Nights

- b) How many nights was the property actually commercially let, not just booked, for stays of 28 nights or less between the period 1 April 2023 and the date you are completing this form?

Nights

- 5** a) Do you or your family occupy any part of the property as a main residence, or as a second home?

No Yes

- 6** Is any part of the property occupied by tenants or employees (e.g. caretaker, housekeeper) as their main permanent residence?

No Yes

Please list the occupiers' name and their address (where this is separately named or numbered) or describe the parts they occupy (continue on page 9 if necessary).

Please provide details and dates of letting.

- 7** How many nights are you intending to let the property commercially in the next 12 months from the date you are completing this form?

nights

If **251** nights or less, please provide the date you decided to limit lettings below **251** nights.

dd : mm

- 8** Is the property available for commercial letting all year?

Yes If not, (for instance if a site is only open for a set period, for example March to October) then please provide details.

- 9** Do you advertise?

No If yes, please provide details, e.g. website address and property reference/name on website and agents address and website.

PART B - please give the following details

Accommodation and letting details (Please complete boxes as appropriate or use a separate sheet of paper as necessary)

10 List the name and property details of each unit available at this address (i.e. flat 1, flat 2 and so on or Rose cottage, Daisy cottage).

Unit Name	Single bedrooms	Double bedrooms	Number of bathrooms	Other accommodation	Max number of persons	Tourist board/grading
<i>Please only provide total income and data for nights available and actually let for the period from 1st April 2023 to the date you are completing this form.</i>				Nights it was available	Nights property was actually let	
				Total income (excl VAT)	£	
				Rate per night (or week) should include peak and low	Peak	Low
Unit Name	Single bedrooms	Double bedrooms	Number of bathrooms	Other accommodation	Max number of persons	Tourist board/grading
<i>Please only provide total income and data for nights available and actually let for the period from 1st April 2023 to the date you are completing this form.</i>				Nights it was available	Nights property was actually let	
				Total income (excl VAT)	£	
				Rate per night (or week) should include peak and low	Peak	Low
Unit Name	Single bedrooms	Double bedrooms	Number of bathrooms	Other accommodation	Max number of persons	Tourist board/grading
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				Total income (excl VAT)	£	
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Unit Name	Single bedrooms	Double bedrooms	Number of bathrooms	Other accommodation	Max number of persons	Tourist board/grading
<i>Please only provide total income and data for nights available and actually let for the period from 1st April 2023 to the date you are completing this form.</i>				Nights it was available	Nights property was actually let	
				Total income (excl VAT)	£	
				Rate per night (or week) should include peak and low	Peak	Low

11 Income and expenditure

Are you registered for VAT? **No** **Yes**

Enter income and expenditure for years ending 31 March (or nearest accounting year) for the last three years or since occupation commenced.

All figures entered MUST BE EXCLUSIVE OF VAT

If you are able to provide copies of certified accounts for any of the years shown, these should be returned together with this form. If accounts are enclosed, you need not complete this section. If you require their return please tick the box.

Income from telephone, laundry, fishing, sale of electricity/gas/logs etc. must be shown as separate amounts and **excluded from letting income.**

When a property is let through an agency the income must include any agent's commission and/or booking fees with the commission and/or booking fees shown separately under expenditure.

Accounting years

To year ending

Day	Month	Year
3 1	0 3	2023

Day	Month	Year
3 1	0 3	2022

Day	Month	Year
3 1	0 3	2021

or substitute your financial year end

Day	Month	Year

Day	Month	Year

Day	Month	Year

Income

Letting income (*Excluding VAT*)

£

£

£

Income from service provision (*e.g. electricity, gas, logs etc.*)

£

£

£

Income from other charges (*e.g. laundry, meal provision, fishing, golf*)
Show separate amounts for each item on page 9, or on an additional sheet

£

£

£

Total income

£

£

£

Under 'Wages & National Insurance' please list on page 9, or on a separate sheet, employees and casual staff giving details of their roles (*e.g. cleaner, gardener etc.*), the amount paid to each, and their relationship, if any, with the operators/owners.

Wages and National Insurance
(*show details by employee on separate sheet*)

£

£

£

Electricity, gas, water, logs, oil
(energy bills)

£

£

£

Repairs, renewals and
maintenance

£

£

£

Insurances
(*Contents, building, public liability*)

£

£

£

Commission/booking fees paid
to a letting agency or other
agent

£

£

£

Advertising costs (*including
website*)

£

£

£

Please continue on page 5

PART B - continued

Printing costs (<i>Brochures, letterhead, invoices etc.</i>)	£	£	£
Subscriptions and fees (<i>Trade associations, tourist board grading etc.</i>)	£	£	£
Telephone, broadband, stationery, postage	£	£	£
Laundry/dry cleaning/carpet cleaning	£	£	£
TV (<i>including satellite or cable</i>) rental and licenses	£	£	£
Travelling and motor expenses	£	£	£
Depreciation (<i>Contents, fixtures and fittings</i>)	£	£	£
Depreciation (<i>Buildings</i>)	£	£	£
Bookkeeping/accountancy fees	£	£	£
Bank charges (<i>excluding interest</i>)	£	£	£
Rent paid (<i>where applicable</i>)	£	£	£
Business Rates/Council Tax paid	£	£	£
Ground maintenance, window cleaning	£	£	£
Hot tubs, swimming pools and games rooms etc.	£	£	£
Other expenditure (<i>specify items individually on a separate sheet</i>)			
1	£	£	£
2	£	£	£
3	£	£	£
Total expenditure	£	£	£
Total income less total expenditure	£	£	£

Does the tariff include the following:

Bed linen?	No	Yes	Water?	No	Yes
Electricity?	No	Yes	Room heating?	No	Yes
Gas?	No	Yes			

Tick boxes below to indicate additional sheets attached or enclosed to support above figures

Income from other charges Wages and National Insurance Other expenditure

Copies of certified accounts enclosed for years shown above

PART C - Tenure

- 12 Do you own the freehold of the property? (or a lease at a ground rent) No ☐ Yes ☐

If you have answered "Yes", please go straight to page 8 and complete the declaration. If no, then please continue onto Part D.

PART D - Please give the following details

- 13 a) What is the current **annual** rent?

- b) Please give the name and address of the person or company to whom you pay rent

Post code

- c) Are you connected with the landlord?

No Yes

If "Yes", how are you connected with the landlord?

- 14 Does the rent shown at Q13 include an amount for

- | | | |
|------------------------|----|-----|
| a) VAT? | No | Yes |
| b) Non-domestic rates? | No | Yes |
| c) Water charges? | No | Yes |

- 15 When did the current rent first become payable by you or a previous occupier under the terms of the lease or agreement? (disregard alterations solely due to changes in the amount of rates or services payable)

Day	Month	Year

- 16 Does the rent payable

- | | | |
|---|----|-----|
| a) include any other property? | No | Yes |
| b) cover only part of the property? | No | Yes |
| c) include an amount for parking spaces and/or garages? | No | Yes |

If the answer is "Yes" to any of the above, give details

- 17 a) Was the current rent (ignoring increases based on RPI) fixed:

- at the beginning of a new lease/agreement?
as an interim rent under the Landlord & Tenant Acts?
at a rent review?
on renewal of a lease/tenancy?
as part of a sale and leaseback transaction?

- b) When was the rent actually agreed or set?

Day	Month	Year

18 a) Was the current rent agreed by the parties?

No Yes

b) If “No”, tick whether it was determined by:

Independent Expert

Arbitration

A Court

19 Who is ultimately responsible for bearing the following costs? *(Either directly or by reimbursing the landlord/tenant by means of a separate payment)*

a) outside repairs Landlord Tenant

b) inside repairs Landlord Tenant

c) building insurance Landlord Tenant

If responsibilities for any are shared, please give details below

20 a) When did the current lease or agreement begin? *(whether or not it was first granted to the present occupier)*

Day	Month	Year

b) How long was it granted for?

Years	Months

21 a) At what intervals is the rent reviewed under the terms of the lease/agreement? *(other than indexation or variations in rates or services)*

b) When is the next rent review *(excluding indexation)* due?

Date	Month	Year

c) Can the rent be reduced on review under the terms of the lease/agreement?

No Yes

22 Were any tenants' additions or improvements disregarded at the time the rent stated at Q13 was agreed or determined?

No Yes

If “Yes”, give details

23 When the current lease was granted did you:

a) surrender a former lease or agreement?

No Yes

b) pay a capital sum or premium?

No Yes

If “Yes” to either (a) or (b), give details

24 Are there any legal or planning restrictions, unusual terms or conditions in the lease or agreement etc that may have affected the rent payable?

No Yes

If “Yes”, give details

Please complete the declaration on page 8 before you return this Notice to me

To the best of my knowledge and belief, the information I have given in this form and any attachments is correct and complete.

Signature

Name in
CAPITALS

Date

Day	Month	Year

I am the	Occupier	Owner	Lessee	Occupier's Agent	Owner's Agent	Lessee's Agent
Daytime telephone no.				Email address		

PART F - Contact Details

If you would like us to either contact you at a different address or contact someone else if we have any queries about this form, please give details here.

Name in
CAPITALS

Daytime telephone no.	Email address
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Correspondence
address

Post Code

Please return to: Valuation Office Agency, Wycliffe House, Green Lane, Durham, DH1 3UW

The VOA is an executive agency of HM Revenue & Customs, which is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes and certain other statutory functions as assigned by Parliament. The information we hold may be used for any of the Valuation Office Agency's functions.

We may get information about you from others, such as other government departments and agencies and local authorities. We may check information we receive from them and also from you, with what is already in our records.

We may give information to other government departments and agencies and local authorities but only if the law permits us to do so, to check the accuracy of information, to prevent or detect crime and to protect public funds.

Further information or remarks (if any)

Please provide further details here if there is insufficient room for you to complete answers to any of the preceding questions or if any question(s) require further explanation or clarification.

Question No.	Details
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Please complete the declaration on Page 8 before you return this notice to me