



\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Valuation Office is an Executive Agency of HM Revenue & Customs

Address:

Reference number:

Please enter the address and reference number exactly as shown on the original form or letter. If the address needs any corrections, please type these separately in the address box.

### 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”).]

### 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 rating list entry shown 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.

## Large Print

Large format print copies of this form are available on request from [specialist.rating@voa.gov.uk](mailto: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 of the act. You are required as the owner or occupier, to provide information regarding the property (see paragraph 5(2) of Schedule 9 of the Act. You may be prosecuted if you make false statements.

### Why your information is important

The VOA uses the information provided by all businesses in England and Wales to set rateable values.

These are used by your local council to calculate your business rates bill.

Rateable values are based on the annual rent for a property as if it was available on the open market on a fixed date.

Providing this information helps us get the rateable value correct and ensures your local council can calculate accurate business rates for your business.

### How to submit this form

Please save your completed PDF and send it as an email attachment to: [specialist.rating@voa.gov.uk](mailto:specialist.rating@voa.gov.uk)

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.

**PART A - please give the following details**

Please complete this form in black ink

1 a) Name of current occupier

b) Is the current occupier a charity?  
 No  Yes

If "Yes", give details of any trading activities (e.g. sale of goods; provision of refreshments etc.) carried out by a separate trading enterprise/company, including name

2 a) Is the address shown of the front of this Notice correct?  
 No  Yes

If "No", state the correct full postal address below

b) If there is a web site for the property give details

3 When did you first occupy the property?

|     |       |      |
|-----|-------|------|
| Day | Month | Year |
|-----|-------|------|

4 What is the present use of the property?

5 Is any part of the property used for residential purposes?  
 No  Yes

If "Yes", please give details

6 a) Do you hold a tenancy, lease or agreement to occupy?  
 No  Yes

If "Yes", name and address of landlord

b) Other than contractually, are you connected to the landlord in any way?  
 No  Yes

If "Yes", state the relationship

**PART B - please give trading receipts for last 3 financial years**

A computer printout of these details may be attached, or alternatively, if it is more convenient, you may supply copies of accounts, management statements or profit and loss accounts.

If the accounts do not relate to a whole year, or if you were not trading continuously, state the relevant number of weeks.

Exclude any payments received for concessions, franchises or lettings granted to some other person to sell goods or provide facilities/services –these details should be given at part C.

|   |     |       |      |              |     |       |      |              |     |       |      |              |
|---|-----|-------|------|--------------|-----|-------|------|--------------|-----|-------|------|--------------|
| Accounting year ending (day:month:year) | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks |
|---|-----|-------|------|--------------|-----|-------|------|--------------|-----|-------|------|--------------|

7 a) **Gross Receipts** - Please provide details of income from all sources (excluding VAT)

Please specify

|                             |   |   |   |
|-----------------------------|---|---|---|
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
|                             | £ | £ | £ |
| <b>Total Gross Receipts</b> | £ | £ | £ |

**PART B - Continued**

| Accounting year ending<br>(day:month:year)   | Day Month Year |       |      | Day Month Year |       |      | Day Month Year |       |      |
|--|----------------|-------|------|----------------|-------|------|----------------|-------|------|
|  | Day            | Month | Year | Day            | Month | Year | Day            | Month | Year |
| <b>7 b) Total Cost of Sales</b>  | £              |       |      | £              |       |      | £              |       |      |
| <b>c) Total Gross Profits<br/>(ie. 7(a) minus 7(b))</b>  | £              |       |      | £              |       |      | £              |       |      |
| <b>d) Operating Expenses</b>   |                |       |      |                |       |      |                |       |      |
| i) Total payroll costs<br><i>(ie management and staff wages and salaries, NI and pension contributions)</i>                    | £              |       |      | £              |       |      | £              |       |      |
| ii) Directors' remuneration  | £              |       |      | £              |       |      | £              |       |      |
| iii) Energy and utilities<br><i>(ie heating, lighting, power and water)</i>  | £              |       |      | £              |       |      | £              |       |      |
| iv) Building maintenance and repairs   | £              |       |      | £              |       |      | £              |       |      |
| v) Repairs and renewals of fixtures fittings and equipment   | £              |       |      | £              |       |      | £              |       |      |
| vi) Rent   | £              |       |      | £              |       |      | £              |       |      |
| vii) Advertising, marketing and promotions   | £              |       |      | £              |       |      | £              |       |      |
| viii) Administration and sundries  | £              |       |      | £              |       |      | £              |       |      |
| ix) Business rates   | £              |       |      | £              |       |      | £              |       |      |
| x) Building insurance  | £              |       |      | £              |       |      | £              |       |      |
| xi) Other insurance  | £              |       |      | £              |       |      | £              |       |      |
| xii) Legal and professional fees   | £              |       |      | £              |       |      | £              |       |      |
| xiii) Other expenses<br><i>(specify - continue on page 8, or a separate sheet if necessary which must be signed and dated)</i> |                |       |      |                |       |      |                |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
|  | £              |       |      | £              |       |      | £              |       |      |
| <b>Total Operating Expenses</b>  | £              |       |      | £              |       |      | £              |       |      |

**PART B - Continued**

| Account year ending<br>(day:month:year) |   | Day | Month | Year | Day | Month | Year | Day | Month | Year |
|---|---|-----|-------|------|-----|-------|------|-----|-------|------|
| <b>7</b>                                | <b>e) Net Profit (Loss)</b><br>(ie 7(c) minus 7(d))                         | £   |       |      | £   |       |      | £   |       |      |
|   | <b>f) Depreciation</b>  | £   |       |      | £   |       |      | £   |       |      |
|   | i) Plant and Machinery  | £   |       |      | £   |       |      | £   |       |      |
|   | ii) Fixtures, fittings and equipment  | £   |       |      | £   |       |      | £   |       |      |
|   | iii) Vehicles   | £   |       |      | £   |       |      | £   |       |      |
|   | iv) Other (Please specify)  | £   |       |      | £   |       |      | £   |       |      |
|   |   | £   |       |      | £   |       |      | £   |       |      |
|   |   | £   |       |      | £   |       |      | £   |       |      |
|   |   | £   |       |      | £   |       |      | £   |       |      |
|   | <b>Total Depreciation</b>   | £   |       |      | £   |       |      | £   |       |      |
|   | <b>g) Contribution towards Head Office Expenses (if applicable)</b>         | £   |       |      | £   |       |      | £   |       |      |
|   | <b>h) Total visitor numbers</b><br>(including concessions and free entries) |     |       |      |     |       |      |     |       |      |

Remarks - please provide any further information relating to your accounts if necessary

**PART C - Concessions, Franchises or Lettings**

**8** a) Are any payments received in lieu of trading receipts (eg by way of concession or franchise agreement)?

No  Yes

If "Yes", state number of concessions  and give details:

**Concession 1** Description  Use  Name of operator

| Accounting year ending<br>(day:month:year) | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks |
|--|-----|-------|------|--------------|-----|-------|------|--------------|-----|-------|------|--------------|
| Income received                            | £   |       |      |              | £   |       |      |              | £   |       |      |              |

**Concession 2** Description  Use  Name of operator

| Accounting year ending<br>(day:month:year) | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks | Day | Month | Year | No. of weeks |
|--|-----|-------|------|--------------|-----|-------|------|--------------|-----|-------|------|--------------|
| Income received                            | £   |       |      |              | £   |       |      |              | £   |       |      |              |

(if more than two concessions, give similar information on page 8, or on a separate sheet which must be signed and dated)

**PART C - Continued**

**8** b) Is any rent received from letting other parts of the property? *(including advertising rights, stations or hoardings)*

No  Yes

If "Yes" state number of lettings

Description

Name of operator/tenant

Correspondence address

Current annual rent or payment *(excluding VAT)* £

Date when rent fixed 

|     |       |      |
|-----|-------|------|
| Day | Month | Year |
|-----|-------|------|

Does the rent include amounts for

outside repairs? No  Yes  rates? No  Yes   
 inside repairs? No  Yes  property insurance? No  Yes

*(if more than one letting, give similar information on page 8, or a separate sheet which must be signed and dated)*

**The remainder of this Notice applies only to occupiers paying a rent or who have a lease, tenancy or agreement. If this is not applicable please complete the declaration on page 7 and return this Notice to me.**

**PART D - If you pay a rent, or have a lease, tenancy or agreement please answer Q9, and if applicable, Q10**

**9** a) Did the tenancy, lease or agreement commence within the last 5 years? No  Yes   
 b) Has the rent been agreed, reviewed or altered within the last 5 years? No  Yes   
 c) Is the rent currently under review, or is a new lease/agreement being negotiated? No  Yes

**If you have answered "Yes" to one or more of these questions, go to Part E. Questions 11-30 should be completed.**

**10** This question should only be completed if you have answered "No" to questions 9(a), (b) and (c) above.

a) Is the current rent payable due for review (other than by reference to turnover or RPI) within the next 12 months either under the terms of the existing lease or upon grant of a new lease? No  Yes

b) Date of next rent review/expiry of existing lease 

|     |       |      |
|-----|-------|------|
| Day | Month | Year |
|-----|-------|------|

**No further information is required from you at this stage. Please complete the declaration on page 7 and return this Notice to me.**

**PART E - please give the following details**

**11** What is the current **annual** rent? £

**14** Is the rent shown at Q11 based upon open market value? No  Yes

**12** Does the rent shown at Q11 include an amount for:  
 a) VAT? No  Yes   
 b) Non-domestic rates? No  Yes   
 c) Water charges? No  Yes

If "No", tick appropriate box and give details  
 a percentage of open market value  
 an amount fixed when the lease was granted  
 a percentage of turnover of the occupier's business  
 indexed to the RPI or another index  
 other *(eg combination of the above)*

**13** 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 |
|-----|-------|------|

Describe

**PART E - please give the following details**

**15** Is the rent increased annually in accordance with change in the RPI?  
 No  Yes

**16** Does the rent payable vary according to the gross or net turnover of the occupier's business?  
 No  Yes

If the answer is "Yes", give details below

**17** Does the rent payable

a) include occupier's, manager's or staff living accommodation? No  Yes

b) include other property? No  Yes

c) relate to only part of the property? No  Yes

d) relate only to land (excluding buildings)? No  Yes

e) relate to a 'shell' unit (ie lessee had to fit out)? No  Yes

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

**18** a) Was the current rent (ignoring indexation increases) 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 |
|     |       |      |

**19** Was the current rent fixed by

Agreement?  Independent expert?

Arbitration?  A Court?

**20** 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:

**21** a) Does the rent shown at Q11 include any trade services provided by the landlord? (eg lighting, heating, cleaning of shared parts)  
 No  Yes

If "Yes", and where specifically itemised, what sum is included in the rent? (exc VAT)

£

b) Is a separate payment made in respect of any services provided by the landlord?  
 No  Yes

If "Yes", and where specifically itemised, what sum is included in the rent? (exc VAT)

£

c) Describe services provided

**22** Does the rent shown at Q11 include trade fixtures and fittings, plant and machinery, furniture and other equipment belonging to the landlord?  
 No  Yes

If "Yes", and where specifically itemised, what sum is included in the rent? (exc VAT)

£

**23** 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 |
|       |        |

**24** Was a former lease or agreement surrendered early as a condition of the present one being granted?  
 No  Yes

**PART E - continued**

**25** a) At what intervals is the rent reviewed under the terms of the lease/agreement?

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

|     |       |      |
|-----|-------|------|
| Day | Month | Year |
|-----|-------|------|

**26** Can the rent be reduced on review under the terms of the lease/agreement?

No  Yes

**27** Were any tenants' additions or improvements disregarded at the time the rent stated at Q11 was agreed or determined?  
(eg fitting out 'shell', restaurant extension, car parking)

No  Yes

If "Yes", give details of the works, date of completion and, if completed within the last 5 years, the cost of the works

**28** Did you pay a capital sum or premium for your lease or agreement (either to landlord or previous lessee)

No  Yes

If "Yes", if the rent has not been reviewed since, give details of

a) amount of payment £

b) date of payment 

|     |       |      |
|-----|-------|------|
| Day | Month | Year |
|-----|-------|------|

**29** Did you receive any payment when the lease was granted (if the rent has not been reviewed under the lease), or following assignment of the lease or agreement?

No  Yes

**30** Are there any legal or planning restrictions, unusual terms or conditions in the lease or agreement etc that may have affected the rent payable?  
(eg surcharge payable in exchange for release for tie; break clause; contracting out of Landlord and Tenant Act rights etc)

No  Yes

If "Yes", describe

**PART F - Declaration**

**COMPLETE IN ALL CASES**

**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 |
|-----|-------|------|

Position

I am the Occupier  Owner  Lessee  Occupier's Agent  Owner's Agent  Lessee's Agent

Daytime telephone no.

Email address

