



Request for information

Non-Domestic Rating

For office use only

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

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

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

PART A - please give the following details

Please complete this form in black ink

1 Name of current occupier

3 When did you first occupy the property?

Day	Month	Year

2 Is the address shown of the front of this Notice correct?
 No Yes
 If "No", state the correct full postal address including postcode

4 What is the present use of the property?
 (Tick all boxes which apply)
 Timeshare
 Leisure Centre
 Hotel
 Other (specify)

PART B - What is the present use of the property?

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

Accounting year ending (day:month:year) : : No. of weeks : : No. of weeks : : No. of weeks

5 The total number of timeshare weeks on the property (excluding weeks reserved for maintenance):
 week (s) week (s) week (s)

6 Of the total given at 5 above, how many timeshare weeks have been sold?
 week (s) week (s) week (s)

7 How many timeshare weeks were available for letting?
 week (s) week (s) week (s)

8 How many timeshare weeks were let?
 (Please exclude exchange weeks and periods let as pre-sale visits)
 a) for unsold weeks: week (s) week (s) week (s)
 b) for sold weeks: week (s) week (s) week (s)

9 a) What is the average management charge (excluding VAT) per timeshare week?
 £ £ £

b) What is the profit/commission included within the management charge?
 % % %

10 a) What leisure facilities are included within the management charge without payment of a further fee?
 Swimming Pool No Yes Golf No Yes
 Tennis No Yes Other No Yes

If other, please give details:

b) Do timeshare owners pay a charge for the unlimited use of leisure facilities (eg swimming pool) in addition?
 No Yes

If "Yes" state the extra charge per timeshare week:
 £ £ £

Please give details of these facilities:

11 Please supply copies of your current prices/tariffs for:
 a) Timeshare weeks available for sale, and b) Timeshare weeks available for letting.

PART C - Please give receipts and expenditure for last 3 financial years

If it is more convenient, and the accounts contain the information requested at Q12 below, you may supply copies of ALL certified accounts (individually operated properties) or ALL management statements/P&L accounts (group operated properties) relating to the property in which case Q12 does not need to be completed.

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

12 a) Gross receipts
(excluding VAT) for year ending:
(day:month:year)

	:	:	No. of weeks	:	:	No. of weeks	:	:	No. of weeks
i) Food/Restaurant:	£			£			£		
ii) Intoxicating liquor/Bar:	£			£			£		
iii) Leisure Facilities:	£			£			£		
iv) Lettings:									
a) For rents charged on unsold weeks (excluding receipts for accommodation let as pre-sale visits):	£			£			£		
b) Commissions received from timeshare owners:	£			£			£		
c) What is the percentage of the gross rents received represented by (b) above?	£			£			£		
v) Management charges received for Timeshare weeks:	£			£			£		
vi) Hotel or other non-timeshare accommodation:	£			£			£		
vii) Other receipts:	£			£			£		
Please give details of "other receipts":									

b) Cost of Sales If gross profits are given in answer to question 12(c) cost of sales need not be completed.

i) Food/Restaurant:	£			£			£		
ii) Intoxicating liquor/Bar:	£			£			£		
iii) Total Cost of Sales:	£			£			£		

c) Gross Profits If cost of sales are given in answer to question 12(b) gross profits need not be completed.

i) Food/Restaurant:	£			£			£		
ii) Intoxicating liquor/Bar:	£			£			£		
iii) Total Cost of Sales:	£			£			£		

d) Total Payroll Costs (ie wages and salaries, NI and pension contributions) excluding staff costs in respect of marketing, advertising and sales of timeshare weeks and any head office staff costs.

i) Managers and staff	£			£			£		
ii) Directors' remuneration (if applicable)	£			£			£		

PART C - Continued

year ending:
(day:month:year)

:	:	No. of weeks	:	:	No. of weeks	:	:	No. of weeks
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e) **Variable Operating Expenses** Excluding mortgage/loan interest, rent, insurance or depreciation or any contribution to Head Office expenses and also excluding legal costs of sales of timeshare weeks.

i) Energy and utilities eg heating, lighting, power and water	£	£	£
ii) Cleaning and laundry	£	£	£
iii) Building maintenance and repairs	£	£	£
iv) Repairs and renewal of fixtures and fittings, equipment etc	£	£	£
v) Advertising, marketing and promotions for letting only (excluding costs of sales of timeshare weeks)	£	£	£
vi) Administration and sundries	£	£	£
vii) Other (specify)	£	£	£
viii) Total Variable Operating Expenses	£	£	£

f) **Total Fixed Operating Expenses**

i) Rent	£	£	£
ii) Business rates	£	£	£
iii) Insurance	£	£	£
iv) Loan interest	£	£	£
v) Depreciation (excluding buildings)	£	£	£

g) **Other Costs** All other costs not included elsewhere that have been deducted before calculating the Net Profit given at 12(h) below:

i) Contributions to Head Office	£	£	£
ii) Other (specify)	£	£	£

h) **Net Profit:**

i) Total net profit (in figures)	£	£	£
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i) If you wish to clarify any accounting policy; any annual figures include abnormally high/low revenues or expenditure; or there are any relevant matters, describe below:

PART D - Please answer questions (a) and (b), and if "Yes" to either give details:

- 13 a) Are any payments received in lieu of trading receipts?
(eg by way of concession or franchise agreement) No Yes
- b) Is any rent received from letting other parts of the property?
(including advertising rights, stations or hoardings) No Yes

Letting 1

Description Use: Name of operator/tenant: Correspondence address:
Post code

Current annual rent or payment (excluding VAT) £

Date when rent fixed

Day	Month	Year
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Has rent/payment from this source been included in the receipts given at Q12a above?

No Yes

Does the rent include amounts for rates? No Yes outside repairs? No Yes property? No Yes inside repairs? No Yes

Letting 2

Description Use: Name of operator/tenant: Correspondence address:
Post code

Current annual rent or payment (excluding VAT) £

Date when rent fixed

Day	Month	Year
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Has rent/payment from this source been included in the receipts given at Q12a above?

No Yes

Does the rent include amounts for rates? No Yes outside repairs? No Yes property? No Yes inside repairs? No Yes

(If more than two lettings, give similar information on a separate sheet which must be signed and dated.)

PART E - Please give the following details:

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

If "Yes", name and address of landlord:

Post code

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

If "Yes", state the relationship:

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- 15 What is the current annual rent? £

- 16 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 |
|-----|-------|------|

- 17 Does the rent payable:
- a) include other property? No Yes
- b) relate to only part of the property? No Yes
- c) relate only to land? (excluding buildings) No Yes

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

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Questions 15 to 17 should only be answered if you hold a tenancy, lease or agreement to occupy.

Please complete the declaration on page 6 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
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Position

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

Daytime telephone no. Email address

PART G - 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

Correspondence address

Please return to: Valuation Office Agency, Durham Customer Service Centre, Wycliffe House, Green Lane, Durham DH1 3UW **or if completing digitally**, save the PDF and return as an email attachment to specialist.rating@voa.gov.uk

The Valuation Office 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 foregoing questions or if any question(s) require further explanation or clarification

Question No.	Details

Further information or remarks (if any)

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Question No.	Details
	<p data-bbox="327 2063 1220 2092">Please complete the declaration on Page 6 before you return this notice to me</p>

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