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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.

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Valuation Officer

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.

Please complete this form in black ink.

## PART 1 - The property and you

### 1.1 What is the property used for?

### 1.2 Write the name and address of the person or company who occupies the property.

If the property is empty, put 'vacant' in this box.

### 1.3 When did the person or company first occupy the property?

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

### 1.4 Do you own the property? (not simply the business)

- No**  Go to question 1.5  
**Yes**  Go to Part 14 on page 9

### 1.5 Do you pay rent for the property?

- No**  Go straight to Part 14 on page 9  
**Yes**  straight to Part 2 and fill in the rest of this form

## PART 2 - Your Landlord

### 2.1 Please give the name and address of the person or company to whom you pay rent.

Full name
Address
Post Code

### 2.2 Are you connected with the landlord?

- No**   
**Yes**  How are you connected with the landlord?

## PART 1 - Notes

### Question 1.1

For example, shop, flat, factory, workshop, warehouse, retail warehouse, restaurant, office, or any combination.

If the property is empty, describe its next most likely use.

### Question 1.2

**If the property is occupied:**

- Enter the full name of the individual or company that occupies the property.

If there is more than one occupier, please enter the names of all of them.

- If the property is occupied by a company, enter the address of the company's registered office, and the Company Secretary's name if you know it.

### Question 1.3

Enter the date the person or company took on the property, even if you did not start trading or paying rent from that date.

### Question 1.4

For the purposes of this form, you own the property if you

- own it freehold and you do not pay rent, or
- have a leasehold or written agreement that lasts for more than 60 years at a low rent.

### Question 1.5

Tick 'Yes' if you expect to pay rent in the future - for example, you are currently in a rent free period.

## PART 2 - Notes

### Question 2.1

Please give the landlord's details, even if you pay your rent to an agent.

If you do not know the landlord's details, please give the agent's details (indicating that they relate to the agent).

Please also provide these details if you expect to pay rent in the future, for example if you currently have a rent free period.

### Question 2.2

Please state any connection. For example

- a family connection
- a company connection – for example, is the occupying company a holding company or subsidiary of the landlord company?
- a business connection – for example, are you and the landlord business partners?

## PART 3 - Your lease or agreement

3.1 When did your current lease or agreement start?

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

3.2 How long was the lease or agreement granted for?

Years	Months
-------	--------

If you do not have a written agreement **and** the length is open-ended, leave the 'years' and 'months' boxes blank and tick here.

3.3 What type of agreement do you have?

No agreement, or one that is not in writing  Go to Part 5

A lease or tenancy agreement

A licence or other type of written agreement

## PART 4 - Rent reviews

4.1 Does your lease or agreement provide for rent reviews?

No  Go straight to Part 5    Yes  Please give details below

a. At what intervals is the rent reviewed?

Years	Months
-------	--------

b. When was the last review date?

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

c. Can the rent be **reduced** on review? No  Yes

4.2 Is the rent the result of a rent review?

No  Go straight to Part 5    Yes  Please give details below

a. When was this rent review?

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

b. How was the rent fixed at the rent review?

Between you (or your agent) and the landlord, with no-one else involved

By someone specifically acting as arbitrator in accordance with the Arbitration Acts

By an independent expert (probably a chartered surveyor)

## PART 5 - How your rent was fixed, if not by a review

5.1 How was the rent fixed?

Between you (or your agent) and the landlord, with no-one else involved

An interim rent set by a court under the Landlord & Tenant Acts (that is, you are waiting for a final judgement from the courts)

A final judgement by a court (because your lease or agreement ended and you could not agree with the landlord the terms of a new agreement if you stayed at the property)

5.2 Was this rent fixed by –

a new lease or agreement?

a renewed lease?

a sale and leaseback transaction?

a surrender and renewal?

## PART 3 - Notes

### Question 3.1

This date is usually given in the first few paragraphs of a lease or written agreement. For example, 'The term is from 24 July 1994' or 'The lease period is from 24 July 1994'.

If you took over or bought the lease or agreement from someone else, enter the date the lease or agreement itself started and not the date that you took over the property.

### Question 3.2

The first few paragraphs of a lease or written agreement usually give its length. For example, 'The term is for 25 years' or 'The lease period is 25 years'.

### Question 3.3

Your documentation will state the type of agreement you have.

## PART 4 - Notes

### Question 4.1

Rent reviews are occasions in the lease or agreement when the landlord can change the rent.

#### Question 4.1a

Your lease or agreement will say how often the landlord can change the rent. For example, every 5 years in a 20 year lease.

#### Question 4.1b

Enter the date of the latest review, even if your rent did not change at that review.

#### Question 4.1c

Your lease or agreement will have a specific clause saying whether the rent can go down as well as up. For example, it may say the review is to the higher of the current rent or market rent, which means the rent can go up but not down.

Tick 'No' if the rent can only go up.  
Tick 'Yes' if the rent can go up or down.

If you need help to work out what the clause says, contact your local Valuation Office. Their details are on the front of this form.

## PART 5 - Notes

### Question 5.2

Tick

- **A new lease or agreement** if the rent you pay started because you had a new lease or agreement and you had not occupied the property before.
- **A renewed lease** if the rent you pay started because you had a new lease or agreement and you occupied the property immediately before, under a previous lease or agreement.
- **A sale and leaseback transaction** if you sold a property you previously owned and occupied, but you still occupy it and pay rent to the new owner.
- **A surrender and renewal** if you agreed with the landlord to take out a fresh lease or agreement on a property you occupied, even though your existing lease or agreement had not finished.

## PART 6 - How your rent is worked out

### 6.1 On what basis is the rent paid under the lease or agreement determined?

- a) Open market value  Go to question 7.1
- b) Open market value (or rack rent) + a percentage of turnover  Go to question 7.2
- c) A percentage of open market value (or rack rent) + a percentage of turnover  Go to question 7.3
- d) A base rent + a percentage of turnover  Go to question 7.4
- e) A percentage of turnover (with no minimum figure or base rent)  Go to question 7.5
- f) A stepped rent  Go to question 7.6
- g) Some other basis (such as a combination of the above)  Go to Part 8

Please give details below

We may need to contact you for more details at a later date

## PART 7 - Your Rent

### 7.1 Rents based on open market value

- a) Please state the annual rent excluding VAT
- b) Date rent became payable

£	
---	--

Day	Month	Year

Now go to part 8

## PART 6 - Notes

### Tick

#### (a) 'Open market value' if:

- Your rent results from a rent review, and a clause in your lease or agreement says that the basis of the rent is 'open market value', 'open market rental value', 'best rent' or 'rack rent'.
- The rent in a new lease or lease renewal was agreed freely between you (or your agent) and the landlord (or their agent). One party proposed a figure which the other accepted.
- A court fixed the rent at least renewal.

(b) 'Open market value and a percentage of turnover' if your rent results from any of the situations in (a) above and the lease says that you have to pay a percentage of your turnover to the landlord as rent for your premises. Properties let like this are typically found in large shopping centres.

(c) 'A percentage of open market value and a percentage of turnover' where your rent is a result of any of any of the situations in (a) above and where a percentage of that figure is taken in rent (rather than the whole amount and the lease says that you have to pay a percentage of your turnover to the landlord as rent for your premises. Properties like this are typically found in large shopping centres.

(d) 'A base rent and a percentage of turnover' where a base/minimum rent is determined as a % of open market value or derived from the size of the property and you have to pay a % of your turnover as additional rent. The lease may state the base rent is always payable but the turnover element is due only when a certain level of turnover is achieved. Properties let in this way are typically in factory outlet shopping centres.

(e) 'A percentage of turnover (with no minimum figure or base rent)' where the rent you pay is based solely on the turnover achieved and nothing else.

(f) 'A stepped rent' if you know in advance how the rent will change over the years to the next rent review. For example, a tenant who knows today that their rent will be £12000 per annum this year, £14000 per annum next year and £16000 per annum the year after that has a stepped rent.

(g) 'Some other basis' if your rent is arrived at by none of the above. Please give details of how your rent is worked out.

## PART 7 - Notes

All amounts shown in Section 7 should be exclusive of VAT.

### Question 7.1

(a) Ignore any rent-free period. For example, if you pay £20000 per quarter with the first three months rent-free, you would pay £60000 in the first year. But you should enter the full annual rent of £80000.

(b) The date the rent became payable is, in most cases, the date the lease began, which may have been an earlier occupier, or the date the rent was last varied during the lease or agreement. Please ignore changes solely due to changed amounts of rates or service charges where these are included in the rent.

**7.2 Rents based on open market value *and* a percentage of turnover**

- (a) In the table below, please state the rent based upon the open market value (without any turnover addition) excluding VAT in the first column, the additional rent based upon a % of turnover in the second column (in pounds) and the year ending in the third column. Please do this for each of the last three financial years (*month and year must be entered*).

OMV rent	Turnover addition (£)	Financial year ending		
		Day	Month	Year

- (b) Date OMV rent became payable (c) % of turnover paid under the lease

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

	%
--	---

- (d) Stepped %/Dates  Now go to part 8

**7.3 Rents based on a percentage of open market value *and* a percentage of turnover**

- (a) In the table below, please state the rent based upon a % of open market value (without any turnover addition) excluding VAT in the first column, the additional rent based upon a % of turnover (in pounds) in the second column (in pounds) and the financial year ending in the third column. Please do this for each of the last three financial years (*month and year must be entered*).

% OMV rent	Turnover addition (£)	Financial year ending		
		Day	Month	Year

- (b) Date OMV rent became payable (c) % of open market rental value paid under the lease (d) % of turnover paid under the lease

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

	%
--	---

	%
--	---

- (e) Stepped %/Dates  Now go to part 8

**7.4 Rents based upon a base rent and a percentage of turnover**

- (a) In the table below, please state the base rent paid excluding VAT in the first column, the additional rent paid as a % of turnover (in pounds) in the second column and the financial year ending in the third column. Please do this for each of the last three financial years (*month and year must be entered*).

Base rent	Turnover addition (£)	Financial year ending		
		Day	Month	Year

- (b) Date OMV rent became payable (c) % of base rent paid under the lease (d) % of turnover paid under the lease

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

	%
--	---

	%
--	---

- (e) Stepped %/Dates  Now go to part 8

**Question 7.2**

- (a) Rent free periods should be ignored (as 7.1(a) above). The second column should show the £ amount of additional rent derived solely from turnover.  
 (b) In most cases this will be the date the lease began, or the date the rent was reviewed during the lease or agreement. Ignore review dates which are solely for rates/service charge changes.  
 (c) For example, if you pay 8% of your turnover in addition to the agreed open market rent insert 8%.  
 (d) If a stepped % has been agreed, state the % and dates agreed.

**Question 7.3**

- (a) Rent free periods should be ignored (as 7.1(a) above). The % OMV rent is the actual amount you paid. For example, open market value is £100000 per annum, you pay 80% of this so £80000 should be entered. The second column should show the £ amount of additional rent derived solely from turnover.  
 (b) In most cases this will be the date the lease began, or the date the rent was reviewed during the lease or agreement. Ignore review dates which are solely for rates/service charge changes.  
 (c) This is the % applied to the open market rental value detailed in note (a).  
 (d) For example, if you pay 8% of your turnover in addition to the agreed open market rent insert 8%.  
 (e) If a stepped % has been agreed, state the % and dates agreed.

**Question 7.4**

- (a) Rent free periods should be ignored (as 7.1(a) above). The second column should show the £ amount of additional rent derived solely from turnover. If no turnover addition was paid in that year, state 'nil'.  
 (b) In most cases this will be the date the lease began, or the date the rent was reviewed during the lease or agreement. Ignore review dates which are solely for rates/service charge changes.  
 (c) If a base rent below 100% has been agreed enter %. For example, base rent £100,000, agreed 80% payable, enter 80.  
 (d) For example, if you pay 8% of your turnover in addition to the agreed open market rent insert 8%.  
 (e) If a stepped % has been agreed, state the % and dates agreed.



**7.5** Rents based solely on a percentage of turnover

(a) Percentage of turnover paid under the lease.  %

(b) Please state the full actual rent paid (excluding VAT) for the last 3 years

Year ending	Day	Month	Year	£
Year ending	Day	Month	Year	£
Year ending	Day	Month	Year	£

Now go to part 8

**7.6** Stepped rents

(a) Date rent became payable

(b) Rent paid

Year 1	£
Year 2	£
Year 3	£
Year 4	£
Year 5	£

Now go to part 8

**Question 7.5**

(a) For example, if you pay 25% of your turnover as rent, please put 25 in the box.

**Question 7.6**

(a) In most cases this will be the date the lease began, or the date the rent was reviewed during the lease or agreement. Ignore review dates, which are solely for rates/service charge changes.

(b) Please include in the table rents which were agreed when the lease began and where rent rises are known about in advance.

**PART 8 - What the above Rent includes**

**PART 8 - Notes**

**8.1** Do you pay rent for only part of the property shown on page 1?

No  Yes  State below what part of the property you rent.

**8.2** Does this rent include any other property **not** shown on page 1?

No  Yes  State below what part of the property you rent.

**8.3** Does this rent include any living accommodation?

No  Yes  State below what living accommodation the rent includes.

**8.4** Was this rent fixed in respect of land only?

No  Yes  Please give the reasons below.

**8.5** Was this rent fixed in respect of a 'shell' unit?

No  Yes  Please give details below of all the fitting out.

**Question 8.1**

For example, first floor only or one room only.

**Question 8.2**

For example, a neighbouring property (give number) or part of the second floor.

**Note** If you pay a rent for other property on a separate lease or agreement, please make sure you give full details on another form.

**Question 8.3**

For example, a flat over a shop or caretaker's accommodation.

**Question 8.4**

Tick 'Yes' if you pay no rent for buildings because, for example, there are no buildings on the site, or you put up your own buildings.

**Question 8.5**

A shell unit is a new but unfinished property which needs fitting out. The tenant has to pay to fit it out with items such as internal walls, toilets, services (heating, lighting, etc), or finishes (plaster, paint, carpet, etc).

**Note** Tick 'No' if the property was in poor repair when you took it on. This is not a true shell unit.

Question	Details

## PART 9 - Incentives and payments

**9.1** Were you given a rent-free period when the lease or agreement was granted?

No  Go to Question 9.2.

Yes  How long was the rent free period?

Years	Months
-------	--------

Why were you given the rent-free period?  
For example, for repairs or fitting out works that were needed.

**9.2** Did you *pay* a capital sum in connection with this lease or agreement?

No

Yes  Amount

£	Date	Day	Month	Year
---	------	-----	-------	------

**9.3** Did you *receive* a capital sum in connection with this lease or agreement?

No

Yes  Amount

£	Date	Day	Month	Year
---	------	-----	-------	------

## PART 10 - Responsibilities and costs

**10.1** Who is responsible for the following costs?

outside repairs	<input type="checkbox"/> Landlord	<input type="checkbox"/> Tenant
inside repairs	<input type="checkbox"/> Landlord	<input type="checkbox"/> Tenant
building insurance	<input type="checkbox"/> Landlord	<input type="checkbox"/> Tenant

**10.2** Does the rent include any amount for the following costs?

Non-domestic rates	No <input type="checkbox"/>	Yes <input type="checkbox"/>
Water charges	No <input type="checkbox"/>	Yes <input type="checkbox"/>
Services (for example lighting, heating, cleaning/maintenance of shared areas)	No <input type="checkbox"/>	Yes <input type="checkbox"/>

If you ticked 'Yes' for any item, please give details here.

Service	Amount per year included in rent (excluding VAT)

## PART 9 - Notes

### Question 9.1

A rent-free period is a time, often at the start of a lease or agreement, when the tenant does not have to pay rent. It may be given to a tenant to fit out or repair the property.

### Question 9.2

Tick 'yes' if you paid a sum of money to

- your landlord to take on the lease or agreement, or
- to a previous tenant to buy the lease or agreement from them.

This does not include any sums you paid for the business itself rather than for the lease or agreement.

For example, do not include any sums you paid for goodwill, or trade fixtures and fittings. Neither should you include any sums paid merely as a returnable deposits or bonds.

## PART 10 - Notes

### Question 10.1

Tick 'Landlord' if the landlord directly pays the bills for this item without asking for any contribution from you.

Tick 'Tenant' if you (and the other tenants if there are more than one)

- directly pay the bills for this item, or
- pay the landlord an amount, such as a service charge, to cover the costs of this item.

### Note

Repair does not include decoration. If you are required to decorate but not to repair, do **not** tick that outside and inside repairs are your responsibility.

Tick both boxes if you and the landlord share the responsibility for this item.

### Question 10.2

Tick 'No' if

- either you or the landlord pay for this item directly, or
- you pay a separate service charge which includes this cost.

Tick 'Yes' if this item is covered in the rent shown at question 3.1.

## PART 11- Parking at or near the property

	Open spaces	Covered spaces	Garages						
<b>11.1</b> How many parking spaces or garages are included in the rent shown in Part 7?	<input type="text"/>	<input type="text"/>	<input type="text"/>						
<b>11.2</b> How many parking spaces or garages do you pay a separate rent for?	<input type="text"/>	<input type="text"/>	<input type="text"/>						
a. Annual payment (excluding VAT)	<input type="text" value="£"/>								
b. When was this payment fixed?	<table border="1"><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>			Day	Month	Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year							
<input type="text"/>	<input type="text"/>	<input type="text"/>							

## PART 12 - Alterations and improvements

**12.1** Have you or a previous occupier carried out any major alterations, improvements, refurbishments, initial fitting out or initial repairs to the property?

No  Go to Part 13

Yes  Please give details

Work carried out

Cost of work and approximate date

£		
Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

£		
Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

£		
Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

**12.2** Are/were your tenant or a previous occupier required to carry out any works as a condition of the current lease or agreement? No  Yes

## PART 13 - Any other factors

Are there any other factors that have affected the rent payable?

No  Go to Part 14

Yes  Please give details

## PART 11 - Notes

Please fill in all of the boxes with a number, entering 'nil' if appropriate.

## PART 12 - Notes

### Question 12.2

If you have a lease or written agreement it will state whether you are obliged by your landlord to carry out any of the works you have mentioned at question 12.1. If so, these works become a condition of the lease or agreement.

### Tick 'No' if

- work was voluntarily carried out and was not stipulated in the lease or agreement, or
- no work was carried out.

### Tick 'Yes' if

- the work had to be done because the lease or agreement stipulated it.

## PART 13 - Notes

For example, the rent may differ from the market rent for one of these reasons.

- The permitted use of the property is very restricted.
- There is a break clause in the lease or agreement. Break clauses are occasions specifically stated in the lease or agreement when the tenant may have the opportunity to leave the property or the landlord may be able to ask the tenant to leave.
- There is a clause contracting out of Part II Landlord & Tenant Act 1954. The landlord has to go to court at the beginning of a new lease to contract out of this Act. If he does so, the tenant loses his or her right to have a new lease or agreement when the current one ends.
- You pay rent for trade fixtures and fittings your landlord has provided. For example, frying ranges in a fish & chip shop.



## PART 14 - Lettings and sublettings

Do you let or sublet all or any part of the property?

No  Go to Part 15

Yes  Please give details

Tenant	Full name		
	Address		
	Post code		
Part let			
Use			
Annual rent	£	Date fixed	Day Month Year

## PART 14 - Notes

Let-out parts of the property may include, for example

- areas used by other businesses
- flats
- advertising hoardings
- mobile phone masts
- garages and car parking spaces.

If you have more than one subletting or letting, please supply this information for all of them on a separate sheet, and sign and date it.

## PART 15 - Declaration

## COMPLETE IN ALL CASES

## PART 15 - Notes

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

If you are signing on behalf of a business, please give your position. For example, partner or director.

Signature			
Name in CAPITALS			
Date	Day	Month	Year
Position			
I am the			
Occupier	<input type="checkbox"/> Owner	<input type="checkbox"/> Lessee	<input type="checkbox"/>
Occupier's Agent	<input type="checkbox"/> Owner's Agent	<input type="checkbox"/> Lessee's Agent	<input type="checkbox"/>
Daytime telephone no.			
Email address			

## PART 16 - Contact Details

## PART 16 - Notes

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.

If you wish us to contact someone else, for example, your head office or your estate or property department or a retained agent, please provide their full details.

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](mailto:specialist.rating@voa.gov.uk)

## 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
	<p data-bbox="325 2063 1222 2092"><b>Please complete the declaration on Page 9 before you return this notice to me</b></p>