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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

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

Please complete this form in black ink

**1** Name of current occupier

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**2** Is the address shown of the front of this notice correct?No ☐ Yes ☐

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

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**3** When did you first occupy the property?

Day	Month	Year
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**4** a) Do you hold a tenancy, lease or agreement to occupy?No ☐ Yes ☐

If "Yes", name and address of landlord

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b) Other than contractually, are you connected to the landlord in any way?

No ☐ Yes ☐

If "Yes", state the relationship

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**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.

**5** Accounting year ending  
(day:month:year)

Day	Month	Year	No. of weeks		Day	Month	Year	No. of weeks		Day	Month	Year	No. of weeks	
-----	-------	------	--------------	--	-----	-------	------	--------------	--	-----	-------	------	--------------	--

**Gross receipts from:****a) Admission Charges** (including executive boxes)

Greyhound racing:

£		£		£	
---	--	---	--	---	--

Speedway:

£		£		£	
---	--	---	--	---	--

Stockcar/banger racing:

£		£		£	
---	--	---	--	---	--

**b) Totalisator retention:**

£		£		£	
---	--	---	--	---	--

**c) Catering/Bars:**(excluding payments  
received for concessions or  
franchises - see Q6)

£		£		£	
---	--	---	--	---	--

**d) TV/Radio, Advertising:**

£		£		£	
---	--	---	--	---	--

**e) Stadium Hire/Other Events:**

£		£		£	
---	--	---	--	---	--

**f) Car Parks:**

(where not separately assessed)

£		£		£	
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**g) Markets, Car Boot Sales:**

£		£		£	
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**h) All other sources:**(excluding payments received for  
concessions, franchises, licences  
or lettings - see Q6 and Q7  
below)

£		£		£	
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please give details:

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## PART B - Continued

6 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 and use  Name of operator

Accounting year ending (day:month:year) 

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Income received £  £  £

**Concession 2** Description and use  Name of operator

Accounting year ending (day:month:year) 

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Day	Month	Year	No. of weeks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Income received £  £  £

(if more than two concessions, give similar information on page 6, or on a separate sheet which must be signed and dated)

## PART C - please answer question, and if "Yes" give details

7 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) £  When was this sum fixed? 

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

Does the rent include amounts for

outside repairs?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	rates?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
inside repairs?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	property insurance?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
other services?	No <input type="checkbox"/>	Yes <input type="checkbox"/>			

Has rent/payment from this source been included in the receipts given at Q5 above? No ☐ Yes ☐

(if more than one letting, give similar information on 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 5 and return this Notice to me.

## PART D - if you pay a rent, or have a lease, tenancy or agreement please answer Q8, and if applicable, Q9

8 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 10-24 should be completed.

9 This question should only be completed if you have answered "No" to questions 8(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
<input type="text"/>	<input type="text"/>	<input type="text"/>

No further information is required from you at this stage. Please complete the declaration on page 5 and return this Notice to me.

## PART E - please give the following details

**10** What is the current **annual** rent?

£

**11** Does the rent shown at Q9 include an amount for:

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

**12** 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
-----	-------	------

**13** Is the rent shown at Q10 based upon open market value?

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*)

Describe

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**14** 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

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**15** 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
-----	-------	------

**16** Was the current rent fixed by

- ☐ Agreement? ☐ Independent expert?  
☐ Arbitration? ☐ A Court?

**17** 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:

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

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

b) How long was it granted for?

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

**19** Was a former lease or agreement surrendered early as a condition of the present one being granted?

No ☐ Yes ☐

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

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b) When is the next rent review due?

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

**21** 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 Q10 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

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## PART E - continued

- 23** 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
-----	-------	------

- 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?  
(*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

## 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](mailto: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
	<p data-bbox="327 2063 1220 2092">Please complete the declaration on Page 5 before you return this notice to me</p>

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