



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

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? (DD-MMM-YYYY)

Day	Month	Year	
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4 What is the present use of the property?

<input type="checkbox"/> Hotel	<input type="checkbox"/> Lodge/restaurant
<input type="checkbox"/> Health farm	<input type="checkbox"/> Conference centre
<input type="checkbox"/> Holiday centre	<input type="checkbox"/> Other (specify)

5 Has a Premises Licence been granted for the property?

No Yes

If "Yes", give details including any conditions restricting the use of all/part of the property

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 and expenditure for last 3 financial years, or since occupation commenced

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.

	Year 1				Year 2				Year 3			
	Day	Month	Year	No. of weeks	Day	Month	Year	No. of weeks	Day	Month	Year	No. of weeks
7 (a) Turnover (excluding VAT) for year ending (DD-MMM-YYYY)												
i) Accommodation/Rooms	£				£				£			
- average occupancy rate	%				%				%			
ii) Food excluding wines and liqueurs	£				£				£			
iii) Intoxicating liquor	£				£				£			
iv) Other receipts including hire of function/conference rooms and telephones	£				£				£			
v) Total Sales Revenue	£				£				£			

(b) Cost of Sales
If departmental gross profits are given in answer to question 7(c) departmental sales need not be completed

i) Accommodation/Rooms	£	£	£
ii) Food	£	£	£
iii) Intoxicating liquor	£	£	£
iv) Other receipts including hire of function/conference rooms and telephones	£	£	£
v) Total Cost of Sales	£	£	£

PART B - Continued

Year ending
(DD-MMM-YYYY)

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

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

Day	Month	Year
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(c) Gross Profits

If departmental cost of sales are given in answer to question 7(b) departmental gross profits need not be completed

i) Accommodation/Rooms	£	£	£
ii) Food	£	£	£
iii) Intoxicating liquor	£	£	£
iv) Other receipts including hire of function/conference rooms and telephones	£	£	£
v) Total Gross Profits	£	£	£

(d) Total Payroll Costs

(ie wages and salaries, NI and pension contributions) excluding any Head Office staff costs

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

(e) Variable Operating Expenses

excluding mortgage/loan interest, rent, insurance or depreciation or any contribution to Head Office expenses

i) Energy and utilities (if applicable)	£	£	£
ii) Cleaning and laundry	£	£	£
iii) Building maintenance and repairs	£	£	£
iv) Repairs and renewal of fixtures and fittings, equipment etc	£	£	£
v) Advertising, marketing and promotions	£	£	£
vi) Administration and sundries	£	£	£
vii) Entertainment (ie hiring artistes etc)	£	£	£
viii) Other (specify).....	£	£	£
ix) Total Variable Operating Expenses	£	£	£

(f) Fixed Operating Expenses

i) Rent	£	£	£
ii) Business Rates	£	£	£
iii) Insurance	£	£	£
iv) Loan Interest	£	£	£
v) Depreciation	£	£	£

PART B - Continued

Year ending
(DD-MMM-YYYY)

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

Day	Month	Year
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(g) Other Costs

All other costs not included elsewhere that have been deducted before calculating the **Net Profit** given at 7(h) below

i) **Contributions to Head Office** £ £ £

ii) **Other (specify).....** £ £ £

.....

(h) Net Profit

i) **Total net profit (in figures)** £ £ £

ii) **As percentage of total sales revenue** % % %

(i) If USAH (Uniform System of Accounts for Hotels) has been modified, not adopted or 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 C - please answer questions (a) and (b), and if "Yes" to either give details

8 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

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

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

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

Current annual rent or payment (excluding VAT) £

Current annual rent or payment (excluding VAT) £

Date when fixed (DD-MMM-YYYY)

Day	Month	Year
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Date when fixed (DD-MMM-YYYY)

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

Has rent/payment from this source been included in the receipts given at Q7a above? No Yes

Has rent/payment from this source been included in the receipts given at Q7a above? No Yes

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

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

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 3 years? No Yes
- b) Has the rent been agreed, reviewed or altered within the last 3 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 (*DD-MMM-YYYY*)

Day	Month	Year
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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? £

- 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

- 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*) (*DD-MMM-YYYY*)

Day	Month	Year
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- 14 Is the rent shown at Q11 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
- stepped rent arrangement
- other (*eg combination of the above*)

Describe

- 15 Is the rent increased annually in accordance with changes in the RPI?

No Yes

- 16 Does the rent payable vary according to the gross or net turnover of the business?

No Yes

If the answer is "Yes", give details

- 17 Does the rent payable

- a) include proprietor'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 & Tenants 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? (*DD-MMM-YYYY*)

Day	Month	Year
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PART E - continued

- 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 *public and business areas* Landlord Tenant
 c) building insurance Landlord Tenant

If responsibilities for any are shared, give details

21 Does the rent shown at Q11 include any trade services provided by the landlord? (eg maintenance of trade fixtures and fittings, cellar services, marketing, staff training etc)

No Yes

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

£

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 granted to the present occupier) (DD-MMM-YYYY)

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

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

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", describe

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

No Yes

29 Did you receive any payment when the lease was granted (if the rent has not been reviewed in 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 break clause; contracting out of Landlord and Tenant Act rights etc)

No Yes

If "Yes", describe

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
 (DD-MMM-YYYY)

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
	<p style="text-align: center;">Please complete the declaration on above before you return this notice to me</p>

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 2094">Please complete the declaration on Page 7 before you return this notice to me</p>