



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

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

3 When did you first occupy the property?

Day	Month	Year

4 What is the present use of the property?
 (eg. *stately home, show garden etc*)

5 Indicate your type of tenure
 Freehold Leasehold
 Tenancy Licence
 Long leasehold at a ground rent

If a combination, give details

6 a) If the occupier is connected with the landlord in any way, state the relationship

b) State the landlord's name and address

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

If "Yes", please give details

The following questions relate to the non-domestic property

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

8 Are any payments received by the occupier named at Q1?
 (eg by way of concession or franchise agreement for the right to sell goods)
 No Yes

If "Yes", state number of operations and give details for the last 3 years:

Concession/Franchise 1	Description <input type="text"/>	Use <input type="text"/>	Operator <input type="text"/>
Accounting year ending (day:month:year)	<input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> dd <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> mm <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> yyyy	No. of weeks <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	<input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> dd <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> mm <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> yyyy
Income received	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>

Concession/Franchise 2	Description <input type="text"/>	Use <input type="text"/>	Operator <input type="text"/>
Accounting year ending (day:month:year)	<input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> dd <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> mm <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> yyyy	No. of weeks <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	<input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> dd <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> mm <input style="width: 40px; border: 1px solid black; text-align: center; font-size: 8px; border-collapse: collapse; padding: 2px 5px;" type="text"/> yyyy
Income received	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>	£ <input style="width: 100px; border: 1px solid black; font-size: 10px; border-collapse: collapse; padding: 2px 5px;" type="text"/>

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

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

9 Is any rent received by the occupier named at Q1 from letting any parts of the property? (including advertising rights, etc)
 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

Does the rent include amounts for

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

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

PART D - Please give trade receipts and expenditure for the last 3 financial years

If the accounts do not relate to a whole year, or if you were not trading continuously, state the relevant number of weeks. Please give your gross receipts and expenses (excluding VAT) for the items set out below for each of the last 3 financial years ending on the date to which your accounts are usually made up. Do not include payments received for **concessions** or **franchises** granted to some other person to sell goods or provide facilities/services etc. You should give these details in your answer to **question 8**. Any **separate lettings** should be given at **question 9**.

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

Accounting year ending

dd	mm	yyyy	No. of weeks	dd	mm	yyyy	No. of weeks	dd	mm	yyyy	No. of weeks
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10 a) Gross receipts

i) Admissions <i>(Stately homes/gardens etc)</i>	£	£	£
ii) Member/visitors credit <i>(National Trust/English Heritage/CADW properties)</i>	£	£	£
iii) Shop	£	£	£
iv) Restaurant/catering	£	£	£
v) Grants/donations	£	£	£
vi) Contributions from central funds	£	£	£
vii) Events <i>(specify)</i>	£	£	£
.....	£	£	£
.....	£	£	£
viii) TV and filming	£	£	£
ix) Other <i>(specify)</i>	£	£	£
.....	£	£	£
Total Gross Receipts <i>(excluding concessions or franchises)</i>	£	£	£

10 b) Cost of Sales

i) Stately home/gardens etc	£	£	£
ii) Shop	£	£	£
iii) Restaurant/catering	£	£	£
iv) Other <i>(specify)</i>	£	£	£
.....	£	£	£
Total Cost of Sales	£	£	£

10 c) Total Gross Profits (ie 10(a) minus 10(b))

£	£	£
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PART D - Continued

Accounting year ending

dd mm yyyy	No. of weeks	dd mm yyyy	No. of weeks	dd mm yyyy	No. of weeks
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10 d) Operating Expenses - excluding mortgage/loan interest, rent or depreciation

i) Total payroll costs <i>(ie wages and salaries, NI and pension contributions)</i>	£	£	£
ii) Energy and utilities <i>(ie heating, lighting, power and water)</i>	£	£	£
iii) General maintenance and repairs	£	£	£
iv) General repairs to, and renewal of, fixtures and fittings, equipment etc	£	£	£
v) Advertising, marketing and promotions	£	£	£
vi) Administration and sundries	£	£	£
vii) Business and water rates	£	£	£
viii) Building insurance	£	£	£
ix) Insurance of chattels, fixtures and fittings	£	£	£
x) Security	£	£	£
xi) Legal and professional fees	£	£	£
xii) Other expenses <i>(specify - continue on a separate sheet if necessary, which must be signed and dated)</i>	£	£	£
.....	£	£	£
Total Operating Expenses <i>(excluding mortgage, loan interest, rent or depreciation)</i>	£	£	£

10 e) Net Profit (Loss)
(ie 10(c) minus 10(d)) £ £ £

10 f) Depreciation £ £ £

10 g) Major repair -specify £ £ £

10 h) The number of admissions for each year shown

10 i) Future Repairs - specify all major repairs which are to be carried out over the next 3 years. Show all work, estimated costs and anticipated date of completion

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 E - If you pay a rent, or have a lease, tenancy or agreement please answer Questions 11 - 31

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

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 current rent 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 (*eg to the Retail Price Index or another index*)
- other (*eg combination of the above*)

If one of the above boxes has been ticked please give full details below

14 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

15 a) At what intervals is the rent reviewed under the terms of the lease of agreement? (other than for variations in Rates or services)

b) When is the next rent review due?

Day	Month	Year

16 Is the current rent under review or is a new lease/agreement being negotiated?
 No Yes

If “Yes”, give details

17 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

18 If the answer to Q17 for VAT was “Yes”, is VAT payable in respect of the whole property?
 No Yes

If “No”, please state the amount of rent that is subject to VAT (domestic use is exempt):

£

Can the VAT payable be reclaimed as part of the present occupier’s business expenditure?

No Yes

19 Was the current rent fixed

- at the beginning of a new lease/agreement?
- as an interim rent under the Landlord & Tenant Acts?
- at a rent review?
- at a lease renewal?
- as part of a sale and leaseback transaction?

When was the rent actually agreed or set?

Day	Month	Year

20 Can the rent be reduced on review under the terms of the lease or agreement?
 No Yes

21 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

22 Was the current rent fixed by:

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

23 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:

PART E - Continued

24 a) Does the current rent include an amount for any **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”, what annual amount is paid separately for services? (exc VAT)

£

c) Describe services provided

25 Does the current rent include trade fixtures, fittings, plant and machinery, furniture or other equipment belonging to the landlord?

No Yes

If ‘Yes’

a) what sum is included in the rent? (exc VAT)

£

b) give details of items provided

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

No Yes

If “Yes”, give details

27 When your current rent was agreed or set, was your Uniform Business Rate demand subject to transitional phasing arrangements?

No Yes

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

No Yes

If “Yes”, give details

29 a) Have any alterations, improvements, refurbishments, initial fitting out or initial repairs been carried out by you? (or by a previous occupier under the same lease)

No Yes

b) Are/were any works required to be carried out by the tenant as a condition of the present tenancy or agreement?

No Yes

If the answer to either question is “Yes”, please give details, including:

Type of work

Date of completion Cost £

c) Give details of any tenants’ additions or improvements which were disregarded at the time the current rent was agreed or determined (eg fitting out a shell, extensions, car parking)

Type of work

Date of completion Cost £

30 Give details of any rent free period or capital sum or premium paid to the occupier when the lease or agreement was granted (if the rent has not been reviewed since) or following assignment of the lease or agreement

31 Give details of any capital sum or premium paid by the occupier in respect of the lease or agreement (either to the landlord or previous occupier) if the rent has not been reviewed since

Please complete the declaration on page 7 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

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)

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 7 before you return this notice to me</p>