



Request for information

Non-Domestic Rating

For office use only

The VO is a group within HM Revenue & Customs

[Large dashed box for address correction]

If any part of either address is wrong, please correct it.

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")].

You can **download** and complete this form **online**

Go to www.gov.uk/voa/formsofreturn and email the completed form BR26 to selfcatering@voa.gov.uk

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 property or properties shown in the address panel above or any property or properties that fall into the class of properties specified 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.

If, when filling in this printed form you need more space for any question, you can continue on a separate sheet. Please make sure any extra sheets you use:

- clearly show the relevant question number(s);
- are signed and dated; and
- are securely attached to this form.

Large Print

To request Large Print format, email selfcatering@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 Valuation Office assesses the rateable value of all non-domestic property. The basis of rateable value is the annual rent for a property as if it was available on the open market on a fixed date.

The information you provide on this form is used to help ensure that the assessment of rateable values is correct. Local authorities use rateable values to calculate rate bills.

Please note - we may contact you to provide evidence to support the information you provide on this form.

Welsh language (Cymraeg)

This form is also available [in Welsh \(Cymraeg\) on 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 the person(s) or company entitled to receive the income from the property (who operates the self-catering business)

PART B - please give the following details

Accommodation and letting details (Please complete boxes as appropriate or use a separate sheet of paper as necessary)

- 2** List the name and property details of each unit available at this address (i.e. flat 1, flat 2 and so on or Rose cottage, Daisy cottage).

Unit Name		Nights available	Nights let	Total income (exc VAT)
	1 Apr 2023 - 31 Mar 2024			£
	1 Apr 2024 - 31 Mar 2025			£
	1 Apr 2025 - 31 Mar 2026			£

On what date did you first make this unit commercially available to let for self-catering purposes (with the intention of making a profit)?

 dd : mmm : yy

Are you intending to let the property commercially for 252 nights or more in the next 12 months from the date you are completing this form?

No Yes

if 251 nights or less, please provide the date you decided to limit lettings below 251 nights.

 dd : mmm : yy

Unit Name		Nights available	Nights let	Total income (exc VAT)
	1 Apr 2023 - 31 Mar 2024			£
	1 Apr 2024 - 31 Mar 2025			£
	1 Apr 2025 - 31 Mar 2026			£

On what date did you first make this unit commercially available to let for self-catering purposes (with the intention of making a profit)?

 dd : mmm : yy

Are you intending to let the property commercially for 252 nights or more in the next 12 months from the date you are completing this form?

No Yes

if 251 nights or less, please provide the date you decided to limit lettings below 251 nights.

 dd : mmm : yy

PART B - continued

Unit Name		Nights available	Nights let	Total income (exc VAT)
	1 Apr 2023 - 31 Mar 2024			£
	1 Apr 2024 - 31 Mar 2025			£
	1 Apr 2025 - 31 Mar 2026			£

On what date did you first make this unit commercially available to let for self-catering purposes (with the intention of making a profit)?

dd : mmm : yy

Are you intending to let the property commercially for 252 nights or more in the next 12 months from the date you are completing this form?

No Yes

if 251 nights or less, please provide the date you decided to limit lettings below 251 nights.

dd : mmm : yy

Unit Name		Nights available	Nights let	Total income (exc VAT)
	1 Apr 2023 - 31 Mar 2024			£
	1 Apr 2024 - 31 Mar 2025			£
	1 Apr 2025 - 31 Mar 2026			£

On what date did you first make this unit commercially available to let for self-catering purposes (with the intention of making a profit)?

dd : mmm : yy

Are you intending to let the property commercially for 252 nights or more in the next 12 months from the date you are completing this form?

No Yes

if 251 nights or less, please provide the date you decided to limit lettings below 251 nights.

dd : mmm : yy

Unit Name		Nights available	Nights let	Total income (exc VAT)
	1 Apr 2023 - 31 Mar 2024			£
	1 Apr 2024 - 31 Mar 2025			£
	1 Apr 2025 - 31 Mar 2026			£

On what date did you first make this unit commercially available to let for self-catering purposes (with the intention of making a profit)?

dd : mmm : yy

Are you intending to let the property commercially for 252 nights or more in the next 12 months from the date you are completing this form?

No Yes

if 251 nights or less, please provide the date you decided to limit lettings below 251 nights.

dd : mmm : yy

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

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

Daytime telephone no. Email address

We will only use these details to update you about your enquiry.

PART D - 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, Wycliffe House, Green Lane, Durham, DH1 3UW.
Alternatively email to selfcatering@voa.gov.uk**

The VO is a group within 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'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 preceding questions or if any question(s) require further explanation or clarification.

Question No.	Details

Please complete the declaration on Page 4 before you return this notice to me