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**National Non-Domestic Rates: Part Occupied Relief Application**  
**Section 44A of the Local Government Finance Act 1988**

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1. Name of Ratepayer(s):
2. Account reference:  Property Reference Number:
3. Address of the hereditament (property):  Postcode:
4. Reason For Part Occupation:
5. Date that part of the property became empty:
6. What date do you expect the property to become fully occupied:
7. Site Plan:  <b>A detailed Plan for the property showing the part occupation needs to be supplied has this been included (Please circle):</b>  <div style="display: flex; justify-content: space-around; width: 100%;"> <span>Yes</span> <span>No</span> </div>
8. Declaration  <b>I confirm that the information provided above is accurate and will be happy for an Inspection to take place</b>  <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">           Signature:            Capacity of person signing:            Email Address:         </div> <div style="width: 35%;">           Date             Tel No:         </div> </div>
<b>For Office Use Only</b>
Inspected: Y / N
Approved Y / N
Issued To VOA

## **Applying For Section 44A Relief**

Please Complete the application form ensuring that you supply all the information requested.

In addition you need to supply a detailed plan of your property clearly showing:

- Which part of the property is currently occupied
- Which part of the property is currently unoccupied

To verify your application a council inspector will need to visit the property. Please ensure you supply contact details so that access to the property can be arranged. Failure to do so will result in a delay in processing your application.

### **Notes**

Partly occupied relief can be applied when part of the property is unoccupied for a short time only. Should the period of part occupation have ceased before an application is made, the council do not have the power to grant the relief.

The Council will consider each application individually. However, the relief can be allowed only in situations which are temporary in nature, including periods of remedial building and refurbishment works which prevent practical use of the property. If the council feels the above conditions have not been met, your application will be refused.

Once your application has been received and verified, the council will ask the Valuation Office Agency to provide an apportion certificate showing the rateable value between empty and occupied parts of the property. When this certificate is received, the relief is applied to your account and a revised bill issued.

The relief commences on the day that the premises became partly occupied and ends on the first day of the following:

- The occupation of any of the unoccupied part of the property
- The complete occupation / vacation of the property
- The ending of the financial year (31<sup>st</sup> March). You will need to re-apply if you are awarded relief and the period in question crosses over two financial years.

The empty part of the property will receive a complete exemption from rates for a maximum period of 3 months, 6 months for Qualifying Industrial Properties or longer if another non-time limited statutory exemption applies.

**Please Note:** Payments cannot be withheld pending the receipt of the Section 44A Certificate from the Valuation Officer, failure to make payment will result in recovery action being taken.