

Revenues and Benefits
PO Box 238
Stanley
County Durham
DH8 1FP

Tel: 03000 268 997

Email: businessrates@durham.gov.uk

NDRELIEF



Business Rates
APPLICATION FOR PARTLY OCCUPIED RATE RELIEF UNDER SECTION 44A
Local Government Finance Act 1988

Ratepayers full name	
Account Reference	
Property Reference	
Full address of property which is partly occupied including postcode	
Correspondence address If different from above	
Supply full details of the unused areas.	
What date did the areas first become unused	
State full reasons why the areas are unused	
When do you expect these areas to become reused or the whole property vacated? Attach a detailed timetable/schedule of works for the phased occupation/vacation of the property.	
Please provide a contact name and telephone number to arrange an internal inspection of the property.	

Continue Overleaf

Declaration

I confirm that the information provided on this form is true to the best of my knowledge.

I understand if any information that I give is found to be inaccurate, my application will be disqualified with immediate effect.

Signature

Print Full Name

Capacity in which signed

**Owner/Ratepayer/Agent/Director/Trustee
Other (please specify)**

Telephone number

E-mail address

Date

If there is any change in the use of the premises which may affect your entitlement to Section 44A rate relief you must notify the Business Rates Team immediately on 03000 268 997.

Return this completed form along with your timetable/schedule of works and a scale plan of the whole property clearly showing the dimensions of the unoccupied areas to:

Durham County Council, Revenues & Benefits, Po Box 238, Stanley, Co Durham DH8 1FP

Resources

Durham County Council, Revenues and Benefits, PO Box 238, Stanley, Co Durham, DH8 1FP
Telephone 03000 268 997

**APPLICATION FOR RELIEF FOR PARTLY OCCUPIED PROPERTIES –
SECTION 44A OF THE LOCAL GOVERNMENT FINANCE ACT 1988**

NOTES

Partly occupied rate relief can be applied for when part of a property is unoccupied for a short period only. It is intended to apply to those properties where there are practical difficulties in either occupying the premises or vacating the premises. The local authority has discretionary to award Section 44A on all business premises based on legislation and guidelines provided by the Government.

The Council will determine whether or not your premises are partly occupied and whether they will be unoccupied for a short period only. If we consider that these conditions have not been met, your application will be refused.

The application form should be completed overleaf, ensuring that you have supplied all of the information requested. In addition you do need to supply a detailed plan of your property clearing showing:

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

To verify your application, a Revenues Visiting Officer will need to visit the property. Please ensure that you supply the contact details so that access to the property can be arranged. Failure to do this may result in a delay in processing your application.

The effective start date of Section 44A will normally be the date of your initial request, or the date of the visit. **N.B. There will be no retrospective granting of relief.**

Once your application has been received and verified, Durham County Council will request the Valuation Office Agency to provide the Council with a certificate that will show the split between the unoccupied and occupied rateable value of your property. When this certificate is received the relief will be applied to your account and a revised bill be issued.

The relief will commence on the day of your application and ends on the first day of the following:

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

From the 1st April 2008 following reforms to empty property relief, the empty part of the property will receive a complete exemption from rates for a maximum period of 3 months (or if it is an industrial property, for a maximum period of 6 months). Once the appropriate period of exemption has expired, the occupied business rate will apply to the whole property. However, if the property qualifies for the zero rate or for an exemption from rates when empty, the apportionment will continue to have effect and the ratepayer will not be liable for rates on the empty part.