



# South Northamptonshire Council

Department of the Executive Director  
Executive Director Calvin Bell

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## NATIONAL NON-DOMESTIC RATES

Account Ref:.....

Property Ref:.....

Date:.....

## LOCAL GOVERNMENT FINANCE ACT 1988

### NEW OCCUPATION

Full postal address of property:

.....  
.....  
.....Post code:.....

Name of occupier (please include trading name):

.....

Home address or registered office:

.....  
.....

Date of occupation	Date of purchase/tenancy commenced	If rented, length of tenancy

If rented, name and address of landlord:

.....

Name and forwarding address of previous occupier:

.....

I certify that the information is accurate to the best of my knowledge (you may be prosecuted if you give false information).

Name:..... Signed:..... Tel:..... Date:.....



INVOLVEMENT IN PEOPLE

*The Council will, through its community leadership, preserve, enhance, improve and develop the quality of life of all residents and businesses in the district*



### **Unoccupied Property Rating**

Business Rates will not be payable in the first three months that a property is empty. After this period, empty rate is charged at 50% of the bill that would have been due had the property been occupied. There are a number of exemptions from the empty rate.

### **Partly Occupied Property Relief**

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion to award relief in respect of the unoccupied part.

### **Small Business Rate Relief**

This is available at 50% for ratepayers occupying single properties with a rateable value of up to £5,000, with relief declining in percentage terms on a sliding scale until it is 0% at £10,000. The relief is only available to ratepayers with either – (a) one property, or (b) one main property and other additional properties providing those additional properties have a rateable value less than £2,200. The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £15,000 outside London or £21,500 within London. Ratepayers must apply for the relief each year and must be eligible on the 1<sup>st</sup> April of each year. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. An application for relief must be submitted in writing to the local authority within 6 months of the end of the financial year to which it relates.

### **Charity and Registered Community Amateur Sports Club Relief**

Charities and Registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the Charity or Club and is wholly or mainly used for charitable purposes or registered Community Amateur Sports Club. The local authority has discretion to give further relief on the remaining bill.

### **Non-Profit Making Organisation Relief**

The local authority has discretion to give relief to Non-Profit Making Organisations.

### **Former Agricultural Premises Relief**

Certain businesses set up on agricultural land or buildings that were previously exempt from the Non-Domestic Rate may be entitled to 50% relief if the property is occupied and the rateable value less than £7,000. The local authority also has discretion to give further relief on the remaining bill.

### **Hardship Relief**

The local authority has discretion to give relief in special circumstances.

### **Section 44a**

The local authority has discretion, where there are difficulties occupying or vacating a property in one operation (new accommodation not fully ready for occupation) or where because of trading conditions (leading to part of the property being unoccupied), to take the unoccupied part of the property out of rating. This must be for a “short period” only.

**Full details on how to apply for any of the above relief’s can be obtained from South Northamptonshire Council**