



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

VACATION FORM

Full postal address of property:

.....

..... Post code

Name of business vacating:

.....

Home address or registered office:

.....

..... Post code

Date of vacation	Date sale completed/lease or tenancy expires

If sold, name and address of new owner:

.....

If rented, name and address of landlord:

.....

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

UNOCCUPIED BUSINESS RATE

Section 45 of the Local Government Finance Act 1988 states that the ratepayer will be subject to an unoccupied property rate in respect of a hereditament if the following conditions are fulfilled:

1. No part of the hereditament is occupied
2. The ratepayer is the owner of the whole of the hereditament
3. The hereditament is shown in the rating list
4. The hereditament is a 'relevant Non Domestic hereditament' as prescribed by the Secretary of State.

The amount of the liability is 50% of the occupied rate.

Where the owner is a charity or the trustees for a charity and the next use will be wholly or mainly for charitable purposes the liability is 10% of the full rate.

Exemptions from Unoccupied Property Rate

1. **Unoccupied for a continuous period not exceeding 3 months**
2. **Where the owner is prohibited by law from occupying it or allowing it to be occupied**
3. **Kept vacant due to Crown or local authority action**
4. **Where it is subject of a building preservation order (listed building)**
5. **Ancient monuments**
6. **Qualifying industrial hereditaments**

Any hereditaments other than retail hereditaments where all buildings in the assessment are 'constructed or adapted for use in the course of a trade or a business'

7. **Rateable value is less than £2,200**
8. **The owner is entitled to possession only in his capacity as the personal representative of a deceased person**
9. **There subsists in respect of owner's estate a bankruptcy order**
10. **The owner is entitled to possession of the hereditament in his capacity as trustee under a deed of arrangement**
11. **The owner is a company which is subject to a winding up order or is being wound up voluntarily**
12. **The owner is entitled to possession of the hereditament in their capacity as liquidator**