

NATIONAL NON-DOMESTIC RATES SECTION 44A RELIEF EXPLANATORY NOTES

1 A person who is the sole occupier of a hereditament is deemed to be in rateable occupation of the whole, whether the whole of the hereditament is in productive use or not.

2. The local authority, however, has the discretion to grant Section 44a relief on all business premises, **which are partly unoccupied for short period of time.** The Valuation Officer must certify the area of non-occupation.

3. Applications will be considered where the premises are partly unoccupied due to:-

a. Full occupation being phased in over a period of time

b. Full vacation occurring in stages over a period of time

c. Temporary part-occupation due to remedial building or refurbishment works, fire damage or similar

4. The effective start date of Section 44a relief will normally be the date of your initial request, or the date of the visit by the Council's Inspector. **N.B. There will be no retrospective granting of relief where a request is made after the premises become fully occupational, or are fully vacated.**

5. Relief will end on:-

A. The date of full occupation

B. The date of full vacation

C. The date of completion of remedial works

D. The end of the financial year (a further application will need to be made if the period of part occupation continues after the 1st April)

E. In the case of premises which are not totally exempt when unoccupied: the maximum period of relief will be limited to a 3-calendar month exemption of rates for Offices, Shops and similar retail premises, and a 6-calendar month exemption for Industrial premises.

6. A floor plan must be provided showing the areas of occupation and non-occupation.

7. Payment cannot be withheld pending the receipt of the Section 44A Certificate from the Valuation Officer.

8. A Council Inspection Officer will visit your premises from time to time, without any prior appointment, to check the certified unoccupied area is not in use.