

## **Business Rates Completion Notices**

Councils are required by law issue completion notices in order to identify the day when the work remaining to be done on a new building (or a conversion) could be completed, and it becomes rateable for Business Rates purposes.

(A new or altered dwelling does not require a completion notice once it becomes occupied).

Where the work on a property is not yet completed, the completion date will be the date that the Council considers the work will be substantially complete. It is then entered onto the Valuation List by the Valuation Office Agency (VOA) with effect from that date.

Further information can be found on the VOA website [www.voa.gov.uk](http://www.voa.gov.uk) .

The process often involves site visits and the notice may be served up to three months in advance of the anticipated completion date with Welwyn Hatfield Borough Council ( WHBC) forming an opinion as to how long any outstanding works should take.

You can help us to set the correct date by allowing an internal inspection of the property to see what works still need to be done.

The Valuation Officer will enter the property on to the valuation list with effect from the completion date provided to him by WHBC.

### **How is a Completion Notice Served?**

- By post, either registered or recorded delivery to the owner at his usual or last known address, or to an address supplied by the owner where mail should be sent or :
- In the case of an incorporated company or body, by delivering it or sending it by registered post or recorded delivery to the secretary / clerk at its registered office / main office or:
- Where the name or address of the owner cannot be found after reasonable enquiry, the letter can be addressed to “the owner”, describe the building and be fixed to a conspicuous part of that building .

### **What is meant by “the owner”?**

The owner in this case is the person entitled to possession of the building.

### **What can I do if I disagree with the date shown on the Completion Notice ?**

In the first instance , the officer who issued the notice should be contacted to discuss the situation , in particular why it is felt the outstanding work will take longer to complete than the date shown on the completion notice.

If after this you still do not agree that the outstanding work can be completed by the date shown in the notice, you may appeal to the Valuation Tribunal Service.

The Valuation Tribunal Service is independent of the Valuation Office Agency, whose staff value homes and business properties for council tax and business rates. It is also independent of Welwyn Hatfield Borough Council .

The completion notice will normally state the date by which you should appeal. That will be within four weeks from the date the notice was sent.

Appeals should be made to the Valuation Tribunal Service  
at : Sherbourne House 71 Collingwood Road Witham Essex CM8 2EE  
**Phone:** 01376 502103**Fax:** 01376 512393  
**Email:** [ytwitham@vto.gsx.gov.uk](mailto:ytwitham@vto.gsx.gov.uk)

It must be made in writing stating the grounds for the appeal and should be accompanied by a copy of the Completion Notice that has been issued to you. Further information can be found at the [Valuation Tribunal Services website](#).

### **What is the position with the Business Rates Charge?**

If a new (or altered) property is unoccupied, it is exempt from the Non-Domestic Rate for a period of up to 3 months in the case of commercial properties and 6 months for industrial properties. Once a property is occupied, the exemption will cease, though any period of occupation for a period of not more than six weeks is disregarded for exemption purposes.

#### **Examples :**

An industrial property is deemed to be complete on 1st May, and remains unoccupied until 1st December. From 1st May to 31st October it falls within the six month unoccupied exemption category, therefore there will be no charge. From 1st November the owner will be liable for a 100% charge.

A commercial property, such as a shop or an office, is deemed to be complete on 1st May, and remains unoccupied until 1st December. From 1st May to 31st July it falls within the three month unoccupied exemption category, therefore there will be no charge. From 1st August, the person entitled to possession will be liable for a 100% charge and then from 1st December the occupier will become liable.