



Empty property business rates relief

You may be able to get relief if your property is empty and unused. Since 1 April 2008, empty business properties have been exempted from business rates for the first three months that they are empty. Industrial and warehouse properties qualify for a further three months' exemption from business rates.

After three months, full business rates are normally payable. This is to provide a positive incentive to bring vacant shops, offices, factories and warehouses back into use.

From 1 April 2008, most property that has been empty for more than three months, or in the case of industrial property, for more than six months - will no longer receive relief from rates.

See also: [Exempted buildings and empty buildings relief \(GOV.UK website\)](#)

Exemptions

After the initial three or six month rate free period expires, empty property will be liable for 100% of the basic occupied business rate unless:

1. It is held by a charity and appears likely to be next used for charitable purposes.
2. The rateable value is under the threshold value of £2 600. (Note, before the 1 April 2010, the threshold value was £2 200. The threshold value was increased from 1 April 2010, on a temporary basis, for empty properties with rateable values of less than £18,000). Empty properties with a rateable value of less than £2,600 will be exempt.
3. It is held by a community amateur sports club and appears likely to be next used for the purpose of that club.
4. The owner is prohibited by law from occupying the property.
5. The owner is prohibited by action taken by the Crown, or any other local or public authority from occupying the premises.
6. The property is included in the schedule of monuments compiled under s.1 to the Ancient Monuments and Archaeological Areas Act 1979.
7. The owner is entitled to possession only in his capacity as the personal representative of a deceased person.
8. If the following insolvency or debit administration situation exists:
 - o A bankruptcy order within parts 8 to 11 of the Insolvency Act 1986.
 - o The owner is a trustee under a deed of arrangement to which the Deeds of Arrangement Act 1914 applies.
 - o The owner is a company subject to a winding up order made under the Insolvency Act 1986.
 - o The owner is entitled to possession of the property in his capacity as liquidator under s112 and / or s145 of the Insolvency Act 1986.

Can I have my property removed from the rating list?

If your property is in poor condition and cannot be economically repaired, the valuation officer may judge that it should be taken out of the rating list altogether.

The valuation officer is an officer of HM Revenue and Customs and can be contacted on tel. 0300 050 1070 or visit their website www.voa.gov.uk

Anti-avoidance legislation

If a property is damaged in order to avoid paying rates, the valuation office will be required to disregard the change in the property's state when assessing it's rateable value. For instance, if the roof is removed from any empty property for the purpose of avoiding rates, it may be valued as if the roof had not been removed and rates will still be payable.

Appeals

The changes in rates liability arising from the reforms to empty property relief are not in themselves grounds for appeal. However, if you disagree with the rateable value that appears in the current rating list entry for your property, under the existing arrangements you may challenge it by making a 'proposal' against it to your local valuation office. Your rights of appeal are not affected by the reforms to empty property relief and you can contact this authority or the local valuation office for further information about the arrangements for making proposals.

Other types of relief

Part of your property is not being used and is completely unoccupied for a short period- this relief is purely aimed at situations, for example, where there are practical difficulties in occupying or vacating a property in one operation (perhaps because new accommodation to which the occupier is moving is not fully ready for occupation) and it is phased over a number of weeks or months, it would be reasonable to reduce the liability on that part of the property which is unoccupied.

Where part of the property is vacant and is capable of a separate assessment it will not be necessary for the Authority to exercise its discretion if the valuation officer is requested to split the existing assessment into the part that is occupied and the part that is vacant.

A request for relief under the provision of Section 44A should be made in writing as soon as part of the property becomes vacant as relief will not be considered for a backdated period. A plan of the building indicating the occupied and unoccupied areas should accompany the request.

Related websites

[Exempted buildings and empty buildings relief \(GOV.UK website\)](#)

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We are no longer able to attend to personal visitors at the Civic Centre. You can email us anytime or telephone between 9am and 5pm.

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