



WHEN IS AN EMPTY OFFICE NOT AN EMPTY OFFICE?

Surely the answer to the above question has to be:-

When it is occupied?!

That is a straightforward answer to a straightforward question but as often is the case with business rates, it is not quite as simple as that.

The established interpretation of Law is that chairs and tables left in an office do not constitute occupation and therefore an office would still be considered vacant if chairs and tables were in situ.

In a world however where Councils are looking to recoup and retain every penny they can, we are seeing some Councils treat office furniture left within offices as meaning that the premises are classed as being occupied, not vacant. The result being that business rates continue to be payable at 100% rather than empty rates relief being applied.

This is particularly the case for serviced offices where one would traditionally expect to find desks and chairs already in situ ready for the next occupier.

Alastair Fearn, Director at FHP commented

“In the same way that ratepayers and their advisors are often looking for ways to reduce their business rates liability now Councils are actively looking at different ways to increase the level of rates that they can collect.

In my opinion, this is just another example of Councils looking to tighten up on empty property rates and the mitigation of those empty rates to ensure they are collecting the maximum possible revenue from business rates.

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Paying empty rates continues to be a thorn in the side of many property owners and has led to a wide range of mitigation schemes from the unlikely and often unsuccessful schemes such as snail farms and charities to the more conventional short term occupations.

It is my anticipation that Councils will continue to look for ways to refuse empty property relief whether it by altering the stance on office furniture in a building or by adopting a unique interpretation of recent case law such as the Rossendale Borough Council case”.

For property owners who have business rate liabilities on empty property FHP have a robust, legitimate and successful business rates mitigation scheme which is employed to good effect on a wide variety of properties across England & Wales.

For further information on how FHP could help you contact Alastair Fearn on 07917 460025 or alastair@fhp.co.uk.

ENDS

Alastair Fearn
Director

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