Business Rates Exemption - Relief Codes

EX03 – Awaiting Occupation

Awaiting occupation is the initial statutory 3/6 months exemption from empty rates, following which either one of the long term (non time limited) exemptions is applied, e.g. listed building or RV < £2,900, or empty rates become payable. Properties marked as such have a future projected end date set to the end of the initial period.

EX12 – Qualifying Industrial Hereditaments

These are properties that are subject to the 6 months industrial exemption (as opposed to 3 months for commercial property – shops / offices etc), before either empty rates or an ongoing exemption applies. Essentially, accounts can be created with either EX03 or any of the non time limited exemptions at account creation, but by default, EX03 is applied.

EX18 – Empty Property – RV < £15,000

This is now identical in use to EX12equivalent to the EX03 exemption EX13 – RV below the threshold and it used, I believe, in isolated cases only where retrospective accounts are created where the initial EX03 exemption period has already expired. It was used initially for specific financial years when the RV threshold was temporarily raised for 2 financial years.

e.g. account created on 21/05/15 and liability backdated to 18/06/14. Property empty.

EX03 effective from 18/06/14 – 17/09/14 – the initial 3 months

EX18 effective from 18/09/14 – 31/03/20 (the end date is extended at each annual billing cycle, so, if still empty, will be extended next year to 31/03/21 etc)

If EX03 set and the end date is in the future, the projected end date, once reached, would be replaced by either empty rates, or in the above example, as EX13 has been set against the property, Ex13 would be applied rather than EX18.