

## **Valid defences to prevent a liability order being granted – Business Rates**

The following defences against the issue of a distress warrant for general Business Rates, which may be considered to be applicable to applications for liability orders, have been accepted by the courts as being valid:

- That the defendant, though rated, was not in occupation of the premises;
- That the defendant has gone out of occupation during the currency of the rate, as regards the portion demanded for the period subsequent to the date his rateable occupation of the premises ceased;
- That the rate has been paid;
- That bankruptcy proceedings have commenced;
- That the rate has been illegally amended;
- That the defendant, although occupying part of the premises in one assessment, is rated for the whole, the description in the list including parts which he does not occupy;
- That application was made more than six years after the first demand notice was issued.