



**Moray Council**  
**TAXATION SERVICES**  
**Non Domestic Rates**  
**2023 Empty Property Rates Relief - Application Form**

Name.....

Address.....

.....

.....

..... Postcode.....

**Office use Only**

Account Reference.....

Date of Issue.....

Please return by.....

**Introduction**

Moray Council's local policy grants rates relief to vacant properties cleared of all moveable items.

**Moray Council Empty Property Relief Policy**

From 1 April 2023 the administration of Non-Domestic Rates empty property relief was devolved by Scottish Government to Scottish local authorities. Moray Council has put in place a local policy for dealing with applications for Empty Property Rates relief for vacant properties.

Full details of the provisions of Moray Council's local policy on empty property relief may be found on the council's web site at: [http://www.moray.gov.uk/moray\\_standard/page\\_145839.html](http://www.moray.gov.uk/moray_standard/page_145839.html)

**Qualification**

An award of Empty Property Rates Relief may be made if a property is unoccupied and has been cleared of all moveable items. This will result in an initial three month award of 50% relief from the date the property became vacant, followed by 10% rates relief while the property remains vacant.

**Completion Instructions**

If you want to apply for this relief, please complete this form in BLOCK CAPITALS and **black ink**.

**Parts 1 to 4** should be filled in by the **ratepayer** (as named on the bill).

- **Part 3a** should only be filled in by **the owner** of a vacant property; or
- **Part 3b** should only be filled in by **the tenant** of a vacant property.

A **separate** application must be made for each property

For further information or help in completing this form please telephone **(01343) 563456**.

**Any information given will be treated in the strictest confidence.**

**Part 1: Ratepayer Details**

Ratepayer's Name .....

Correspondence Address .....

.....

..... Postcode.....

Ratepayer's Status (please '✓' the appropriate box)

Charity  
(see note overleaf)

☐

Individual

☐

Limited Liability Partnership  Private Limited Company  Sole Trader  Other (please state)	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>	Partnership  Public Limited Company (see note below)	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>
---	--	---	--

If the ratepayer is a Public Limited Company or Charity, please provide the information below:

Public Limited Company: State your Companies House Registration Number	
Charity: State your Charity Registration Number	

Part 2: Ratepayer's Property
Property Address..... ..... .....Postcode..... Property Reference .....Account Reference .....

Part 3a: Property vacated by Owner
State the exact date the property became vacant..... Has the property been cleared of all moveable items? Yes <input style="width: 30px; height: 20px;" type="checkbox"/> No <input style="width: 30px; height: 20px;" type="checkbox"/> If "Yes", state the exact date all furniture, stock, etc., was removed..... Is the property being advertised for sale? Yes <input style="width: 30px; height: 20px;" type="checkbox"/> No <input style="width: 30px; height: 20px;" type="checkbox"/> If "Yes", state the name of the solicitor/agent dealing with the sale..... ..... Has the property now been sold? Yes <input style="width: 30px; height: 20px;" type="checkbox"/> No <input style="width: 30px; height: 20px;" type="checkbox"/> If "Yes", state the exact date of sale..... If "Yes", state the name and address of new owner..... .....

Part 3b: Property vacated by Tenant
Has your lease ended? Yes <input style="width: 30px; height: 20px;" type="checkbox"/> No <input style="width: 30px; height: 20px;" type="checkbox"/> If "Yes", state the exact date your lease ended.....

If "Yes", state your forwarding address.....

.....

If "No", state the exact date your lease will end.....

**Note: If you are a leaseholder, you remain responsible for non-domestic rates even if the property receives empty property rates relief. You must advise us if you re-occupy the property, or if the lease ends.**

Has the property been cleared of all moveable items?

Yes ☐ No ☐

If "Yes", state the exact date all furniture, stock, etc., was removed.....

If "No", state what items remain in the property.....

.....

.....

State the name and address of your landlord.....

.....

.....

.....

#### Part 4: Declaration

I declare that

- I am authorised to make this application and that the information submitted in it is true and correct.
- I authorise the Council to make any necessary enquiries to check its content, including cross checking details with other Council Services and external Organisations.
- I undertake to inform you of any change in circumstances as soon as it occurs.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may incur a penalty and/or be prosecuted.
- I have read and understand the Non-Domestic Rates Privacy Notice, which may be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

Signature .....

Date .....

Print Name .....

Telephone .....

Email .....

Mobile .....

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Non Domestic Rates liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Non Domestic Rates Privacy Notice for more information. It can be found at <http://www.moray.gov.uk/downloads/file123143.pdf>.

Please return this form to: **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX.**

If you require any further information regarding this form, please contact us by:

Telephone: **01343 563456** Email: [ratesforms@moray.gov.uk](mailto:ratesforms@moray.gov.uk) Visit our website: [www.moray.gov.uk](http://www.moray.gov.uk)