



Moray Council
TAXATION SERVICES
Non-Domestic Rates
2024 Empty Property Relief - Application Form

Office use Only	
Name.....	Account Reference.....
Address.....	Date of Issue.....
.....	Please return by.....
..... Postcode.....	

Introduction

Moray Council's local non-domestic Empty Property relief policy grants relief to vacant properties cleared of all moveable items, and this policy grants exemption from the Unoccupied Property Charge for some classes of vacant property.

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 put in place a bespoke local policy for dealing with applications for exemption from the unoccupied property charge. This policy became effective on 1 April 2024.

Full details of the provisions of Moray Council's local policy on empty property relief may be found on the council's website at: 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 5% rates relief while the property remains vacant.

Exemption from the Unoccupied Property Charge may be made if the property satisfies one of the conditions stated in the **Section 3: Property Usage**.

Completion Instructions

If you want to apply for a reduction award, complete this form in BLOCK CAPITALS and **black ink**.

Sections 1,2 and 4 MUST be completed by **ALL** applicants. In **addition**, you should

- complete **Section 3a** only if you are the owner of property which has become vacant; **or**
- complete **Section 3b** only if you are the tenant of property which has become vacant;
- complete **Section 3c** if you want to apply for exemption from the Unoccupied Property Charge

Note: an application form must be completed for each property you want to apply for a relief-award.

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

Any information given will be treated in the strictest confidence.

Return Instructions

Once you have completed this form you may return it to the Taxation Services Team in one of the following ways. You may submit it:

- by **post**, sending it to the mail address at the foot of this form; or
- by our **website enquiry form**, at moray.gov.uk/NDRenquiry selecting from the pull-down menu "I want to submit a completed Application form"

Section 1: Ratepayer Details

Ratepayer's Name

Correspondence Address

.....

.....

.....Postcode.....

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

Charity (see note below)	☐	Individual	☐
Limited Liability Partnership	☐	Partnership	☐
Private Limited Company	☐	Public Limited Company (see note below)	☐
Sole Trader	☐		
Other (please state)			

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	

Section 2: Property Details

Property Address.....

.....

.....

.....Postcode.....

Property Reference Account Reference

Section 3a: Property vacated by Owner

To allow us to assess your entitlement to a reduction please answer the questions in this section.

State the exact date the property became **vacant**.....

Has the property been cleared of all moveable items?

Yes ☐ No ☐

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

Is the property being **advertised for sale**?

Yes ☐ No ☐

If **Yes**, state the name of the solicitor/agent dealing with the sale.....

Has the property now been **sold**?

Yes ☐ No ☐

If **Yes**, state the exact date of sale.....

If **Yes**, state the name and address of new owner.....

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Section 3b: Property vacated by Tenant

Has your lease ended?

Yes ☐ No ☐

If **Yes**, state the exact date your **lease ended**.....

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

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If **No**, state the exact date your lease ends.....

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.....

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

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Section 3c: Exemption from Unoccupied Property Charge

Does the property listed in **Section 2, Property Details** fall into any of the categories listed below (tick "✓" the appropriate box)

	YES	NO
(a) a property whose ratepayer is bankrupt or has been liquidated or has been sequestered	☐	☐
(b) a property whose ratepayer if a company being wound up	☐	☐
(c) a property ratepayer is deceased and whose estate has not year received a Grant of Confirmation	☐	☐
(d) a property subject to a local authority Order prohibiting occupancy	☐	☐
(e) a property subject to a Compulsory Purchase Order	☐	☐
(f) a property with a Rateable Value of up to £2,000	☐	☐

If you answered YES to of these questions, please provide details and documentary evidence.

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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>

Mail address **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX**

If you require any further information about this relief or help completing this form, please contact us
Telephone **01343 563456** Contact moray.gov.uk/NDRenquiry Website www.moray.gov.uk