



**Moray Council
TAXATION SERVICES
Non Domestic Rates**

2024 Exemption from Unoccupied Charge - Application Form

Name.....
 Address.....

 Postcode.....

Office use Only

Account Reference.....
 Date of Issue.....
 Please return by.....

Introduction

In accordance with Moray Council's local policy, some classes of non-domestic property are entitled to exemption from the unoccupied property charge.

Moray Council Empty Property Relief Policy

The Scottish Government has devolved to Scottish local authorities the administration of Non-Domestic Rates empty property relief. Moray Council has put in place a local policy for the disposal of applications for exemption from the unoccupied property charge. This policy comes into force 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 web site at: http://www.moray.gov.uk/moray_standard/page_145839.html

Qualification

An award of Unoccupied Property Charge Exemption may be made if the property satisfies one of the conditions stated in the **Part 3: Property Usage** overleaf.

Completion Instructions

If you want to apply for this relief, 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).

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)	<input type="checkbox"/>	Individual	<input type="checkbox"/>
Limited Liability Partnership	<input type="checkbox"/>	Partnership	<input type="checkbox"/>

Private Limited Company Sole Trader Other (please state)		Public Limited Company (see note overleaf)	

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: Property Details
Property Address.....Postcode..... Property ReferenceAccount Reference

Part 3: Property Usage																								
<p>Does the unoccupied property meet one of the following conditions (please '✓' the appropriate box)?</p> <ol style="list-style-type: none"> 1. Is the person entitled to possession of the property: <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;">(a) Trustee under a trust deed for creditors or an award of sequestration?</td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> <tr> <td>(b) Court appointed Liquidator?</td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> <tr> <td>(c) Company or limited liability partnership subject to a voluntary winding up order?</td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> <tr> <td>(d) Executor of the estate of a deceased person for whom no Grant of Confirmation has been issued?</td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> <tr> <td>(e) Subject to an Administration order?</td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> </table> 2. Is the property subject to a local authority order prohibiting occupation? <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> </table> 3. Is the property subject to a compulsory purchase order? <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> </table> 4. Does the property have a rateable value of up to £2,000? <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">Yes <input type="checkbox"/></td> <td style="text-align: right;">No <input type="checkbox"/></td> </tr> </table> <p>If you answered YES to any questions 1 to 4, please provide details and documentary evidence.</p> <p>.....</p>	(a) Trustee under a trust deed for creditors or an award of sequestration?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	(b) Court appointed Liquidator?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	(c) Company or limited liability partnership subject to a voluntary winding up order?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	(d) Executor of the estate of a deceased person for whom no Grant of Confirmation has been issued?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	(e) Subject to an Administration order?	Yes <input type="checkbox"/>	No <input type="checkbox"/>		Yes <input type="checkbox"/>	No <input type="checkbox"/>		Yes <input type="checkbox"/>	No <input type="checkbox"/>		Yes <input type="checkbox"/>	No <input type="checkbox"/>
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	Yes <input type="checkbox"/>	No <input type="checkbox"/>																						
	Yes <input type="checkbox"/>	No <input type="checkbox"/>																						
	Yes <input type="checkbox"/>	No <input type="checkbox"/>																						

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 Visit our website: www.moray.gov.uk