



**Moray Council**  
**TAXATION SERVICES**  
**Non Domestic Rates**  
**2023 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.

**This form may only be used to claim exemption for 2023-24 Non-Domestic Rates accounts.**

**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 the disposal of applications for exemption from the unoccupied property charge.

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 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)

☐

Individual

☐

Limited Liability Partnership		Partnership	
Private Limited Company		Public Limited Company (see note overleaf)	
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	

## Part 2: Property Details

Property Address.....

.....

.....Postcode.....

Property Reference .....Account Reference .....

## Part 3: Property Usage

Does the unoccupied property meet one of the following conditions (please '✓' the appropriate box)?

- Is the property listed as a building of special architectural or historic interest or the subject of a preservation order? Yes ☐ No ☐
- Is the property included in the schedule of monuments? Yes ☐ No ☐
- Is the person entitled to possession of the property:
  - Trustee under a trust deed for creditors or an award of sequestration? Yes ☐ No ☐
  - Court appointed Liquidator? Yes ☐ No ☐
  - Company or limited liability partnership subject to a voluntary winding up order? Yes ☐ No ☐
  - Executor of the estate of a deceased person? Yes ☐ No ☐
  - Subject to an Administration order? Yes ☐ No ☐
- Is the occupation of the property prohibited by law, or any local or public authority? Yes ☐ No ☐

If you answered YES to any questions 1 to 4, please provide details and documentary evidence.

5. Was the property constructed or adapted for use in the course of a trade or business and used for one or more of the following purposes?

(a) The generation of electricity?

Yes ☐ No ☐

(b) The working or processing of minerals?

Yes ☐ No ☐

(c) Storage?

Yes ☐ No ☐

(d) The manufacture, repair or adaption of goods or materials or the subjection of goods or materials to any process?

Yes ☐ No ☐

If you have answered YES to any part of question 5 please provide details of the activities carried out in the property:

.....  
.....

6. Was any part of the property used for retail purposes?

Yes ☐ No ☐

#### 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)