

		FORMS SHOULD BE RETURNED TO: Non-Domestic Rates The Highland Council PO Box 5650 Inverness IV3 5YX	
DATE OF ISSUE:		REASON FOR ISSUE:	

APPLICATION FOR UNOCCUPIED NON-DOMESTIC RATES RELIEF

The Highland Council has made available the following unoccupied property reliefs. The reliefs are available from 1 April 2024 and will be reduced on a phased basis until 31 March 2027, when all unoccupied relief will be withdrawn. Certain property will continue to receive 100% empty property reduction on the basis there are other legislative provisions that apply -see points 15 - 18 overleaf.

Relief granted for 2023/24	Year 1 - 2024/25	Year 2 - 2025/26	Year 3 - 2026/27	Year 4 - 2027/28 ongoing
100%	50%	25%	10%	0% full charge
10%	10%	5%	0% full charge	0% full charge
50%	10%	5%	0% full charge	0% full charge

These levels of relief are available per property and not per applicant. Please note, unoccupied property relief is not available to seasonally occupied property. Different levels of relief are available prior to 1 April 24 and details can be obtained from the Non Domestic Rates Team.

NOTES ON THE COMPLETION OF THIS FORM

- Where appropriate every section of this form should be completed. If you require help in completing the form please contact the **Non-Domestic Rates Section by telephoning 01463 702984 or email nondomesticrates@highland.gov.uk**
- If you fail to provide a completed application form and where applicable supporting information within 28 days, the Council will consider that you no longer wish to apply.
- If claiming unoccupied property relief for a retrospective period, greater than three months prior to the completed form being received, independent evidence should be provided. If independent evidence is not submitted with the form, relief will be granted from the date 3 months prior to your application form being received, at the discretion of The Highland Council.

QUESTIONS TO BE ANSWERED:-

1. DESCRIPTION AND ADDRESS OF PROPERTY:
PROPERTY REFERENCE IF KNOWN:
2. NAME AND ADDRESS OF APPLICANT:
3. TELEPHONE NUMBER OF APPLICANT: EMAIL ADDRESS:
4. DATE BUSINESS ACTIVITY CEASED IN THE PROPERTY:

5. DATE BUSINESS ACTIVITY STARTED IN THE PROPERTY (If applicable):

6.(a) WHAT IS THE REASON FOR THE PROPERTY BEING UNOCCUPIED?

6.(b) IS THE CLOSURE DUE TO SEASONAL TRADING? YES/NO

6.(c) IS THE CLOSURE PERMANENT OR DO YOU INTEND TO REOCCUPY THE PROPERTY IN THE FUTURE?:

7.(a) IS/WAS THE PROPERTY COMPLETELY EMPTY DURING THE PERIOD FOR WHICH RELIEF IS BEING APPLIED?

(Please specify any fixtures, fittings and stock retained in the premises):

7.(b) WHAT BUSINESS ACTIVITY WAS CARRIED OUT PRIOR TO THE PROPERTY BECOMING UNOCCUPIED?

8. DO YOU OWN THE PROPERTY?:

9. IF YOU OWN THE PROPERTY ARE YOU ACTIVELY TRYING TO SELL IT?:

10. IF YOU LEASE THE PROPERTY (a) WHEN DOES THE LEASE EXPIRE?:

(b) FROM WHOM DO YOU LEASE?:

(c) ARE YOU TRYING TO ASSIGN THE LEASE?:

If the property falls into one or more of the categories listed below, tick the box and provide the additional information where requested.

11 Is the Rateable Value less than £1700?

12 Is the property listed as a building of special architectural or historic interest, or the subject of a preservation order?

13 Is the property included in the Schedule of Monuments?
If so, please provide evidence of your claim.

14 Is the property constructed or adapted for use in the course of trade or business and used for one or more of the following purposes?:-
(a) the manufacture, repair or adaptation of goods or materials or the subjection of goods or materials to any process
(b) the working or processing of minerals
(c) storage
(d) the generation of electricity

If you have answered YES to any of section 14(a) to (d) was any part of the property constructed or adapted for the sale of retail goods or services?

15 Is the person who is entitled to possession of the property?:-
(a) a trustee under a trust deed for creditors
(b) a trustee under an award of sequestration
(c) the executor of the estate of a deceased person

16 (a) is the person who is entitled to possession of the property a Court Appointed Liquidator?
(b) is the owner of the property a company subject to a voluntary winding up order?

17 Is the occupation of the property prohibited by law, if so please provide evidence?

18 Is the property kept vacant because of action taken by the Crown or any Local or Public Authority?
If so, please provide evidence.

DECLARATION BY PERSON MAKING CLAIM

I hereby apply for unoccupied property relief granted under the powers of The Community Empowerment (Scotland) Act 2015 Part 11 (Non Domestic Rates). I confirm the property is unoccupied and there is/ was no activity taking place in or on the property during the period for which I am applying. I understand the property will be subject to periodic inspection while it remains unoccupied.

Warning: It is an offence to give false information.

I declare that the information I have given on this form is correct and complete.

I understand that if I give information that is wrong or not complete or fail to report a change, which may affect my relief, I may be prosecuted.

A privacy notice explaining how The Highland Council manages your information for the purpose of collecting non domestic rates and administering rates reliefs is detailed here: www.highland.gov.uk/privacy-Non_domestic_rates_payments Please tick this box to confirm that you have read the privacy notice.

SIGNATURE _____

DATE _____