

# Non-Domestic Rates



## Application for Unoccupied Relief/Exemption

Please read the notes at the end before completing this form.

### Principal Business/Organisation Name and Address.

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### Part 1 Non-Domestic Subject

Please detail the unoccupied property you would like to apply in respect of. Note that you need to complete a separate application in respect of each unoccupied property.

Property Reference.	Property Address.	Rateable Value.

What date did the property become unoccupied?

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What date would you like to apply for exemption from?

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### Part 2 About the Property – Relief/Exemption Categories

Is the property empty?

No.		Yes.	
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Is the property a listed building or subject to a building preservation order?

No.		Yes.	
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Is the property included in the Schedule of Monuments?

No.		Yes.	
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Is the property an industrial property?

No.		Yes.	
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If yes, state which category applies and give brief details:

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Is the entitlement to possession by virtue of being a liquidator or trustee?

No.		Yes.	
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If yes, please give details:

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Is the owner of the property subject to a winding-up order or administration order?

No.		Yes.	
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If yes, please give details:

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Is the owner prohibited by law from occupying the property?

No.		Yes.	
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If yes, please give details:

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Is the property being kept vacant by reason of Crown or local authority action?

No.		Yes.	
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If yes, please give details:

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### Part 3 Declaration

I declare to the best of my knowledge and belief that the information on this form is true and accurate and I will tell you about any change in circumstances that may affect the total rateable value of all non-domestic subjects. I understand that it is an offence to knowingly make a false statement and may be liable for prosecution.

<b>Signature.</b>	
<b>Your Name.</b>	
<b>Your Address.</b>	
<b>Position in Business.</b>	
<b>Date.</b>	

If you would like to be contacted by email or telephone in the event of further queries, please provide details:

<b>Email address:</b>	
<b>Telephone:</b>	

#### For official use only:

Form issued.	
Property Ref.	
Date.	
Discount Input by.	
Discount.	
Update details.	Yes/No.

## **Further Information about this form**

If non-domestic (business) properties are unoccupied, the Council can grant:

- 50% relief of rates for a maximum of 3 months.
- 10% relief of rates when properties remain empty longer than 3 months.

Industrial buildings - if a property is unoccupied and is an industrial building with no retail element, the Council can grant:

- 100% relief for a maximum of 6 months.
- 10% relief for longer than 6 months.

Exemption - certain categories may be completely exempt from rates while unoccupied, for example

- Properties which are listed buildings or have a preservation order.
- Properties with a rateable value of less than £1,700.
- Properties where the person entitled to possession is a trustee for sequestration, liquidation or executors.
- Properties prohibited by law from occupation.

## **Terms used in this form**

Unoccupied property – a property that is not in use.

Empty – a property which has had all items except fixtures and fittings removed.

Preservation order – a property subject to a building preservation order as defined by sections 1 or 3(1) of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997.

Schedule of Monuments – the property is included in the Schedule of Monuments compiled under section 1 of the Ancient Monuments and Archaeological Areas Act 1979, as amended.

Industrial property – a property comprising one or more buildings, all of which are:

- a) constructed or adapted for use in the course of a trade or business; and
- b) constructed or adapted for use for one or more of the following purposes ancillary to
  - i) the manufacture, repair or adaptation of goods and materials
  - ii) the subjection of goods or materials to any process

iii) storage (including the storage or handling of goods in the course of their distribution)

iv) the working or processing of minerals

v) the generation of electricity

Note that this category does not apply to property providing retail goods or services (other than storage for distribution).

Trustee - where the person entitled to possession of the property is so entitled by virtue only of being:

- a) the trustee under a trust deed for creditors;
- b) the trustee under an award of sequestration; or
- c) the executor of the estate of a deceased person.

Liquidator - the person entitled to possession of the property is so entitled in their capacity as a liquidator by virtue of an order made under section 112 or section 145 of the Insolvency Act.

Winding-up order – the owner of the property is a company which is subject to a winding up order made under the Insolvency Act 1986 or which is being wound up voluntarily under that Act.

Administration Order – the owner of the lands and heritages is a company or limited liability partnership, which on or after 1 April 2008 remains subject to an administration order made under Part II of the Insolvency Act 1986 or is in administration.

Crown or local authority action - where the owner of the property keeps it vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them.

**State Aid** - applicants should note that the relief for which you are applying is granted as de minimis aid for State aid purposes. There is currently a ceiling of 200,000 Euros of de minimis aid that can be granted over a three-year period. If you consider that you have already received in excess of, or close to, this sum over the past three years, please provide details with this application form. Further guidance is also available from the Scottish Government State Aid Unit website:  
<http://www.gov.scot/Topics/Government/State-Aid>

**How information about you will be used** – we need the information on this form to determine if you are entitled to rates relief and to process your application. The Non-Domestic Rates (Levying) (Scotland) Regulations, is the legal basis for the Council processing your information. The information that you provide may be shared as follows:

- Within the local authority, with other local authorities, Audit Scotland, Her Majesty's Revenues and Customs, and the Scottish Government to detect and prevent fraud.
- Information relating to recipients of reliefs/exemptions is published quarterly on the Council's website.

For more information about how we process information, how long we retain the information, or the right to complain please contact us or visit <https://www.orkney.gov.uk/Service-Directory/B/business-rates-privacy-notice.htm>

If you are unable to access the Council's website you can request a paper copy from the Council. Users of smartphones can also scan the code below.



Please return the completed form to the Revenues Section, Orkney Islands Council, Council Offices, Kirkwall, Orkney, KW15 1NY. Telephone: 01856886322, Fax 01856876158, Email: [revenues@orkney.gov.uk](mailto:revenues@orkney.gov.uk)

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