

**North Ayrshire Council**

**Finance & Corporate Support**

**Head of Finance: Mark Boyd**

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Our Ref:

Your Ref:

Ask for: Business Rates

E-mail: businessrates@north-ayrshire.gov.uk

Date: 24 May 2021

Dear Sir/Madam

**Business Rates – Empty Property Relief**

**Reference:**

**Subjects:**

Please find enclosed an application form for Empty Property Relief for Business Rates.

If you have any queries regarding the completion of this form, or about the amount of relief which may be awarded then please do not hesitate to contact this office.

Yours faithfully

**Mark Boyd**

**Head of Finance**

# Application form for Empty Property Relief

Industrial properties will be entitled to 100% Empty Property Relief for a maximum period of **SIX** months from the date when the property became vacant. Thereafter an empty property rate equivalent to 90% of that which would apply if the premises were occupied will be charged.

For all other properties 50% Empty Property Relief can be awarded for a maximum period of **THREE** months from the date when the property became vacant. Thereafter an Empty Property Rate equivalent to 90% of that which would apply if the premises were occupied will be charged.

The empty property rate of 90% does not apply to the following categories of property:

|  |
| --- |
| 1. Properties with a Rateable Value of less than £1,700 |
| 2. Properties unoccupied due to death or insolvency |
| 3. Properties which are prohibited by law from occupation (e.g. a Building Warrant has been issued) |
| 4. Properties under a compulsory purchase order |
| 5. Listed buildings, ancient monuments and properties with a preservation order |
| 6. Properties not comprising one or more buildings or part of a building |

Please complete section 5 on the application form if you consider that your property falls into one of these categories.

## Review

All Empty Property Relief cases will be reviewed every four months, with evidence of non-occupation required on an annual basis. Please submit any documentation, which will confirm the status of the property throughout the empty period. In the meantime, Rates are payable in accordance with your Demand Notice.

## Do you need help with this form?

If you have any questions regarding this application, please telephone **01294 310121** from 09.00am to 04.45pm Monday to Thursday and 09.00am to 04.30pm on a Friday or email the Business Rates Team at businessrates@north-ayrshire.gov.uk.

## Application for Empty Property Relief

|  |  |
| --- | --- |
| **Information Required** | Please provide details below |
| Business Rates Reference No: |  |
| Telephone No: |  |
| Email address: |  |
| What is your full name / the name of the organisation / company claiming relief? |  |
| What is your correspondence address including postcode? |  |
| What is the full postal address including postcode of the property where relief is being claimed? |  |

**Legal Structure of the Ratepayer (Please put an ‘X’ in the relevant box) –**

|  |  |
| --- | --- |
| Individual |  |
| Sole Trader |  |
| Partnership |  |
| Private Limited Company (LTD) |  |
| Public Limited Company (PLC) |  |
| Limited Liability Partnership (LLP) |  |
| Charitable Organisation |  |
| Other (Please State) |  |

### Section 1:

|  |  |
| --- | --- |
| 1. Insert the exact date the property became unoccupied. | Date: |
| 1. Insert the date the property will be occupied.   (if the exact date is not known please provide your best estimate) | Date: |
| 1. Please provide the reason for the property being unoccupied. | Reason: |
| 1. It may be necessary to inspect the property, please provide a contact name, address and telephone number. | Name:  Address:  Telephone Number: |
| 1. I believe the property to be exempt from the 90% Empty Property Rate for the following reason. | Reason: |
| 1. Has any part of the premises been constructed or adapted for the purpose of a retail provision of goods or services (other than storage for distribution services)? | (please tick)  YES    NO |

|  |
| --- |
| Documentary Evidence |
| In order to substantiate your claim, proof of non-occupation is required.  Please submit with your application any documentation which you believe will confirm the status of the property e.g.   * Letter from letting agent confirming marketing details, * Letter/Invoice from contractor confirming work undertaken / to be undertaken * Internal photographs of property. * Photographs of yard/ground showing no buildings |

|  |
| --- |
| **Declaration** |
| I / We certify that the information supplied is to the best of my knowledge and belief accurate. I / We understand to deliberately provide false information for monetary advantage is a criminal offence. I / We understand that the claim will be subject to review and possible inspection. I / We also agree to notify the Council immediately if there is a change of use of the property or it becomes occupied. |

|  |  |
| --- | --- |
| Name: |  |
| Position: |  |
| Signature: |  |
| Date: |  |

**For office use only – Ref:**

**Period of relief: Start Date / / End Date: / /**

**Processed by User ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date processed: / /**

**Review Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Review memo entered: \_\_\_\_\_\_\_\_\_\_\_**

**PRIVACY NOTICE**

**Why we require your personal information and what we do with it**

In order to administer non-domestic rates bills and determine, for instance, eligibility for non-domestic rates reliefs, we may require personal information relevant to your non-domestic property.

To increase transparency around the use of public funds for non-domestic rates relief awards, information associated with the awarding of the non-domestic rates reliefs will be published on North Ayrshire Council’s website from 2021/22 **(www.north-ayrshire.gov.uk).**

This information may include:

- the liability holder (company or sole trader name)

- non-domestic property information (including relevant property reference numbers)

- the date of the relief award

- type of relief award

- gross and net bill

Information may also be analysed internally to help us improve our services.

Your data will be processed in accordance with the Council’s Privacy Policy published on our website **(www.north-ayrshire.gov.uk/privacy-policy.aspx).** Your information will be held in accordance with our Records Management Plan, in compliance with the Public Records (Scotland) Act 2011 and held for the appropriate retention (length of time) as per the Council’s Records Retention Schedule.

**Legal basis for using your information**

Processing your personal information may be necessary for the awarding of the relief. If you do not provide us with the information, we may not be able to provide this service to you.

In accordance with the Data Protection Act 2018, the Council must have a legal justification to process your personal information. For the purposes of administering Non-Domestic Rates to the property that you are liable for, the legal basis is Article 6, (1), (c) of the UK General Data Protection Regulation which states that processing is “necessary for compliance with a legal obligation to which the controller is subject”.

**Who we share your information with**

We are legally obliged to safeguard public funds and will check your details internally for fraud prevention; we are also required to verify and check your details in accordance with the National Fraud Initiative. We may share this information with other public bodies (and receive information from these other bodies) for fraud-checking purposes. We are also legally obliged to share certain data with other public bodies, such as other local authorities, The Assessor or Her Majesty’s Revenue and Customs and will do so where the law requires this.

In order to meet our legal obligations and to promote openness & transparency around the use of public funds and the awarding of non-domestic rates reliefs, you should be aware that the details of all relief awards will be published on North Ayrshire Council’s website

The Scottish Government may also publish compiled lists of relief award recipients.

**Information you have given us about other people**

If you have provided anyone else’s details on this form, please make sure that you have told them that you have given their information to North Ayrshire Council. We will only use this information to process and administer your claim. If they want any more information on how we will use their information they can visit our website at www.north-ayrshire.gov.uk or email at dataprotectionofficer@north-ayrshire.gov.uk.

**More information**

For more information on how North Ayrshire Council handles your personal information and your information rights, please refer to our Privacy Policy which is available on our website at [www.north-ayrshire.gov.uk/privacy-policy.aspx](http://www.north-ayrshire.gov.uk/privacy-policy.aspx).