

Non-Domestic Rates, PO Box 21764, FALKIRK, FK1 9GJ

Telephone: 01324 506966

Email: revenues9@falkirk.gov.uk

##### **NON-DOMESTIC RATES**

**Empty Relief Application Form**

**Please return to:**

**Falkirk Council**

**Non-Domestic Rates**

**PO Box 21764**

**FALKIRK**

**FK1 9GJ**

**Tel: 01324 506966**

**Email: revenues9@falkirk.gov.uk**

**For more information you may wish to visit these websites:**

**Scottish Government:** [**www.scotland.gov.uk/businessrates**](http://www.scotland.gov.uk/businessrates)

**Scottish Assessors Association:** [**www.saa.gov.uk**](http://www.saa.gov.uk)

**Falkirk Council:** [**www.falkirk.gov.uk/rates**](http://www.falkirk.gov.uk/rates)

**Business Gateway:** [**www.bgateway.com**](http://www.bgateway.com)

**My Future's in Falkirk:** [**www.myfuturesinfalkirk.co.uk**](http://www.myfuturesinfalkirk.co.uk)

**FALKIRK COUNCIL - EMPTY RELIEF: Are you entitled to empty relief on your rates?**

**Qualifying Rules: to qualify for empty relief:**

* **The property must be unoccupied**;
* **All moveable items must be removed from the premises;**
* **The premises must remain completely empty & unoccupied for the duration of claim.**

**Award of relief from 01.04.2016:**

* For industrial properties **100%** relief is given for the first **six** months that the property is unoccupied then 10% is given for the remaining period that the property is empty.
* For all non-industrial properties **50%** rates relief is given for the first **three** months that the property is empty then **10%** relief is given.

**In the following cases empty relief is awarded at 100% for the full period the property is empty:**

* The Rateable Value is less than £1,700;
* A Liquidator has been appointed;
* The property is being dealt with by the executor of the estate of a deceased person;
* The person dealing with the property is a Trustee appointed under a trust deed or an award of sequestration;
* The ratepayer is a Company which is being wound up under the Insolvency Act 1986;
* The property is subject to a Preservation Notice as defined by Section 52 and 56 of the Town and Country Planning Act 1972 (i.e. listed buildings);
* The property is included in a Schedule of Monuments under Section 1 of the Ancient Monuments and Archaeological Areas Act 1979;
* There is a legal prohibition from occupying the property or allowing it to be occupied;
* The property is left vacant because of action taken by, or on behalf of, the Crown or any Local or Public Authority with a view to prohibiting occupation or acquiring property.

**What you need to do:**

* Complete the enclosed application form(s) and return to this office.
* Ensure that all moveable items are removed, and the premises remain completely empty and unoccupied for the duration of your claim.
* Please ensure documentary evidence is provided that covers the period that the property has been empty and unoccupied since the start date of your application and, where appropriate, that it remains empty and unoccupied at the date you submit the application.
* You must submit appropriate independent evidence to support your claim such as
  + removal or delivery receipts,
  + minimal electricity accounts (before & after, but **not estimated**),
  + documents and receipts evidencing contracted works,
  + other appropriate evidence.
* A signed letter from an **independent** solicitor or chartered accountant who can **confirm categorically** that the property was empty and unoccupied for the full period of the claim. Please note that any other form of independent evidence submitted must cover the period for which the claim is made.
* You have a duty to advise us when the property becomes re-occupied.
* If there is a change of proprietor a new application is required.
* In the case of new claims for empty relief, the full amount of rates shown on your rates bill remains due until we receive your completed application form with acceptable supporting evidence and the relief is awarded.

EMPTY RELIEF APPLICATION FORM

**Property Reference No:**

**Name of Applicant**:

**Property Address:**

**Please confirm details of the property:**

* Date property became empty:
* Is the property continuing empty: Yes / No
* If **No**, please state when occupancy will start:
* Is the property Industrial: Yes / No
* Please describe the nature of the previous occupier's use of the premises:

**Please ensure independent documentary evidence is supplied, tick below the form of evidence to be submitted.**

**No evidence in support of a shooting right is required.**

Form of evidence being supplied:

* Removal/Delivery Receipts Yes / No
* Electricity Accounts (please do not send estimated accounts) Yes / No
* Signed declaration from a Solicitor, Chartered Accountant or Chartered Surveyor who can **confirm** that the subjects are empty and unoccupied Yes / No
* Other (Please specify)

**Please answer the following questions:**

* Is the ratepayer deceased: Yes / No
* Has the Trustee/Liquidator been appointed: Yes / No
* Is the property subject to a Preservation Order: Yes / No
* Is the property included in the Schedule of Monuments: Yes / No
* Is the occupation of the property legally prohibited: Yes / No
* Is the property vacant due to action taken by the Crown/Local/Police Authority: Yes / No
* Is this subject a shooting right: Yes / No
* If Yes, does commercial sporting shooting take place (Do you offer shooting/stalking on the land to paying participants) Yes / No

**Please ensure that you fully complete both sides, sign, and date the application form.**

**Declaration:**

It is the responsibility of the applicant to ensure that the information provided in the application made for Empty Relief is true and accurate and for this purpose the applicant authorises the local authority to take such steps as necessary to verify the claim.

Please sign and date the application form, and if signing on behalf of a business please state in what capacity you are signing e.g. Owner, Director, Manager, Partner, Agent, etc.

**Please read this declaration carefully before you sign and date it.**

I understand and declare the following:

* **You may check the information provided with other sources as allowed by law.**
* **You may share the information provided with other organisations, such as other Scottish Local Authorities, Assessors and the Scottish Government.**
* **I must let Falkirk Council know about any change in my circumstances, which may affect my claim.**
* **I declare the information I have given on this application form is correct and complete.**

**Name of the Business:**

**Legal Structure of Business:**

(Individual, **Sole Trader, Private Limited Company (LTD), Public Limited Company (PLC), Limited Liability Partnership** (LLP), Charitable Organisation)

**Companies House Registration number or Charity Registration number:**

Signature

Name in Block Capitals

Date

Capacity (owner, solicitor, etc.)

Daytime Telephone number

Email Address

**Please ensure that the declaration has been signed before returning the form.**

Email it to us at [revenues9@falkirk.gov.uk](mailto:revenues9@falkirk.gov.uk) or post to Falkirk Council, Non-Domestic Rates, PO Box 21764, FALKIRK, FK1 9GJ

**Please help us by setting up ebilling**

Rather than posting out a paper bill, we will email you a PDF bill instead: **Yes / No**

**What email address would you like bills sent to:**

**PRIVACY NOTICE**

In order 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 may be published on our website. 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 bill and net bill. Our full privacy notice is available at www.falkirk.gov.uk/ndrprivacynotice