

Unoccupied New Builds

Appendix A

The Government has introduced a new temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1st October 2013 and 30th September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

Eligibility Criteria

Properties that will benefit from the relief will be all unoccupied non-domestic properties that are wholly or mainly comprised of qualifying new structures.

In this case 'structure' means: -

- Foundations and/or
- Permanent walls and/or
- Permanent roofs

New structures are to be considered "completed" when the building or part of the building of which they form part is ready for occupation for the purpose it was constructed. Where a completion notice has been served in respect of such a building or part of a building it will be the date specified in that notice. In terms of considering whether a Property is wholly or mainly comprised of qualifying new structures, "mainly" means more than half.

Application for Rate Relief Unoccupied New Builds

Where possible relief will be automatically granted, however the ratepayer may be required to provide additional information. Failure to provide requested information will cause delays in the decision making process.

Decision Making

Decisions in respect of applications for Unoccupied New Build relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main guidelines.