



NON-DOMESTIC RATES - EMPTY PROPERTY RELIEF POLICY

Policy Summary

This policy sets out how Aberdeenshire Council will use its devolved discretionary powers to determine Empty Property Relief for non-domestic properties. It explains the eligibility criteria, levels and duration of relief, evidence requirements and the principles that will guide decisions, including the need to support vacant properties returning to productive use while ensuring relief is applied consistently, transparently and with due regard to the Council's financial position.

Policy Status	Approved and finalised by the committee on 17 September 2026
Responsible Officer	Gail Smith, Revenues Finance Manager
Policy Sponsor	Mary Beattie, Head of Finance
Authorised By	Business Services Committee
Policy Review Date	17/09/2031

1. Policy Statement

- 1.1 The purpose of this policy is to support the return of unoccupied non-domestic rates properties back into productive use, reduce the number of empty properties across Aberdeenshire and ensure that any locally determined Empty Property Relief is applied consistently, transparently and with due regard to the Council's financial position.
- 1.2 The policy is intended to support sustainable economic growth by encouraging occupation and investment in vacant business premises, supporting local communities, and helping to create or retain employment opportunities.
- 1.3 In exercising this discretion, the Council will balance the aim of supporting economic activity with its responsibility to protect public funds, maintain a sustainable income base and ensure fairness between ratepayers.

2. Scope of Policy

- 2.1 For Non-Domestic Rates purposes empty properties are defined in legislation, as those rateable properties which are not currently occupied.

- 2.2 Empty property reliefs or reductions for empty non-domestic properties were previously determined by– Sections 24 to 25 of the Local Government (Scotland) Act 1966, the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994, and the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018. These arrangements no longer determine local empty property relief, and each local authority is required to have its own Empty Property Policy under devolved powers.
- 2.3 From 1 April 2023, any discount available for empty non-domestic properties is determined locally under Part 11 of Community Empowerment (Scotland) Act 2015. A rating authority may reduce any rate levied by it in respect of lands and heritages but in so doing must have regard to the authority's expenditure and income and the interests of persons liable to pay council tax in its area. Part 11 does not allow additional premiums to be added to the full Non-Domestic Rates charge.
- 2.4 The local determination of empty property discount does not affect reliefs for occupied properties. These remain in place and will continue to be governed by existing legislation.

3. Policy Principles & Equalities

- 3.1 From 1 April 2024, empty properties will be awarded 50% discount for up to three months from the date the property became empty regardless of type of property.
- 3.2 At the end of the three-month period, if the property remains empty, the discount will be reduced to 10%.
- 3.3 Existing cases in receipt of a 10% discount will continue to receive that discount from 1 April 2024 subject to ongoing eligibility
- 3.4 From 1 April 2025, where the property has remained empty for two or more years, the 10% discount will be removed, and the full Non-Domestic Rates charge will be levied.
- 3.5 From 1 April 2026 the following categories of empty property will be awarded 100% relief while empty and without a time limit:
- Properties where the person entitled to possession is a bank or trustee in sequestration, liquidation or repossession.
 - Properties where the company or partnership have been wound up under the Insolvency Acts.
 - Properties where the owner is a company in administration.
 - Properties that are prohibited by law from being occupied
 - Properties subject to a compulsory purchase order.
- 3.6 Remaining cases that were previously in receipt of 100% relief or were exempt from Non-Domestic Rates prior to 1 April 2023, will be awarded 10% discount from 1 April 2024. Where applicable, that discount will be removed from 1 April 2025 in line with this policy.

- 3.7 Where a property becomes re-occupied, it must have been occupied for at least six months before a further application for unoccupied property discount can be considered
- 3.8 Ratepayers may be required to provide evidence to support entitlement to relief, including confirmation of the date the property became empty, ownership or tenancy details, insolvency or legal documentation where relevant, and evidence of reoccupation where a further period of relief is claimed. The Council may undertake checks to verify entitlement and may amend or recover relief where information is incomplete, inaccurate or no longer valid.

4. Supporting Policies and Documents

[Local Government \(Scotland\) Act 1966](#)

[The Non-Domestic Rating \(Unoccupied Property\) \(Scotland\) Regulations 1994](#)

[The Non-Domestic Rating \(Unoccupied Property\) \(Scotland\) Regulations 2018](#)

[Community Empowerment \(Scotland\) Act 2015](#)

5. Council Strategic Priorities

Pillar	Priority	How does the policy reflect the Council's strategic Priorities?
A sustainable economy	We will support a strong and diverse economy by attracting people of working age to our region, complementing our highly skilled local workforce.	The policy supports a sustainable economy by encouraging vacant business premises back into productive use, supporting local investment and helping to create or retain employment opportunities within Aberdeenshire communities.

Connected communities	We will work with communities and partners to enhance the sense of connection among our places. This includes supporting communities to come up with innovative solutions to ensure our places are resilient and vibrant.	By encouraging vacant premises back into use, the policy can support more active town and village centres, improve the availability of local services and contribute to resilient, vibrant communities.
Living well locally	We will encourage and support our residents to lead healthy and active lives and contribute meaningfully to their communities. We will make proactive choices that will allow us to cater to the needs of our increasingly ageing population.	The policy may indirectly support living well locally by helping to sustain access to local services, amenities and employment opportunities within communities. This can contribute to places that are more active, resilient and accessible.

6. Policy Revision

Version Number	Revision Date	Committee Approval Date	Summary of Changes
2	27 May 2026		

7. Policy Distribution

Name	Designation	Organisation
Rob Simpson	Director of Business Services	Aberdeenshire Council
Alan Wood	Director of Environment & Infrastructure	Aberdeenshire Council
Laurence Findlay	Director of Education & Children's Services	Aberdeenshire Council
Leigh Jolly	Chief Officer, Health & Social Care Partnership	Aberdeenshire Council
Vicky Morris	Risk & Resilience Teams	Aberdeenshire Council