

Re-occupation Relief

This Relief is fully funded under Section 31 of the Local Government Act 2003. While it is up to local authorities to decide to grant relief under Section 47 of the Local Government Finance Act 1988, the Government guidance states that "the Government expects local government to grant relief to qualifying ratepayers."

Properties that will benefit must be occupied and:-

- when previously in use must have been used for retail purposes (however re-occupation is not restricted to retail use);
- have been empty for twelve months or more immediately before their re-occupation; and
- become re-occupied between 1st April 2014 and 31st March 2016

It should be noted that:-

- there is no minimum Rateable Value rule in relation to this relief;
- State Aid limits do apply (as detailed within paragraph 5 of the 'Background Information' section of the circulated report);
- relief is available for eighteen months and is at 50% after any other mandatory or discretionary reliefs (and that Councils may use their discretionary powers to offer further discounts);
- there are special rules for splits and mergers and changes in occupation.

New Build - Empty Property Relief

This Relief is fully funded under Section 31 of the Local Government Act 2003. It is up to local authorities to decide to grant relief under Section 47 of the Local Government Finance Act 1988.

The qualification criteria are as follows:-

- the new build business property must have been completed after 1st October 2013 and before 30th September 2016;
- the relief lasts for first eighteen months following completion, commencing after the usual exempt period, at the rate of 100%;
- the property must be unoccupied;
- if the property becomes occupied and then empty again within the period, it can have the relief reinstated.
-

As with Retail Relief and Re-occupation Relief, State Aid limits do apply.

(END)

Re-occupation Relief

This Relief is fully funded under Section 31 of the Local Government Act 2003. While it is up to local authorities to decide to grant relief under Section 47 of the Local Government Finance Act 1988, the Government guidance states that “the Government expects local government to grant relief to qualifying ratepayers.”

Properties that will benefit must be occupied and:-

- when previously in use must have been used for retail purposes (however re-occupation is not restricted to retail use);
- have been empty for twelve months or more immediately before their re-occupation; and
- become re-occupied between 1st April 2014 and 31st March 2016

It should be noted that:-

- there is no minimum Rateable Value rule in relation to this relief;
- State Aid limits do apply (as detailed within paragraph 5 of the ‘Background Information’ section of the circulated report);
- relief is available for eighteen months and is at 50% after any other mandatory or discretionary reliefs (and that Councils may use their discretionary powers to offer further discounts);
- there are special rules for splits and mergers and changes in occupation.

New Build - Empty Property Relief

This Relief is fully funded under Section 31 of the Local Government Act 2003. It is up to local authorities to decide to grant relief under Section 47 of the Local Government Finance Act 1988.

The qualification criteria are as follows:-

- the new build business property must have been completed after 1st October 2013 and before 30th September 2016;
- the relief lasts for first eighteen months following completion, commencing after the usual exempt period, at the rate of 100%;
- the property must be unoccupied;
- if the property becomes occupied and then empty again within the period, it can have the relief reinstated.
-

As with Retail Relief and Re-occupation Relief, State Aid limits do apply.

(END)