

**Aberdeen City Council**  
**LABOUR BUDGET 2023/24**

<b>Non Domestic Rates - Empty Property Relief Scheme</b>	
Following the existing types of relief, retain the current Scottish Government reliefs as shown below.	
<b>Type of Relief</b>	
<b>Relief % and period</b>	
<b>Industrial Properties</b> e.g. factories, warehouses, workshops, garages where the whole or main use of the property falls within these categories	100% for 6 months, thereafter 10%
<b>Non-Industrial Properties</b> e.g. shops, offices, retail warehouses where the whole or main use is non-industrial.	50% for 3 months, thereafter 10%
<b>Historic/Listed</b>	100%, unlimited period
<b>Rateable Value is less than £1,700</b>	100%, unlimited period
<b>Serious Fire Flood Incapable of Occupation</b>	100%, unlimited period
<b>Vacant Ground</b>	100%, unlimited period
<b>Executor</b>	100%, unlimited period
<b>Insolvency</b>	100%, unlimited period