

Aberdeen City Council
CONSERVATIVE BUDGET 2023/24

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