



MORAY COUNCIL
LEGAL & DEMOCRATIC SERVICES
NON DOMESTIC RATES

Transitional Relief Scheme Application Form

Name: Address: Postcode	Office use Only
	Account Reference.....
	Date of Issue.....
	Please return by.....

Introduction

The Non Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 limits increases in the amount of Non Domestic Rates payable in 2017/2018. It is effective for one year from 1 April 2017 to 31 March 2018.

Qualification

Entitlement to an award of relief under the transitional relief scheme is determined by a number of factors.

- the property must be used wholly or mainly for a purpose specified in Part 3 of this form at 1 April 2017;
- the property must have been used wholly or mainly for a purpose specified in Part 3 of this form at 31 March 2017 or, if vacant at that date, must have last been wholly or mainly so used;
- the increase in the amount of the 2017-18 rates bill is capped to a real terms amount of 12.5%;
- if the rates payable at 31 March 2017 was reduced to nil by an award of relief, an additional 50% reduction in the amount payable may be granted.

How to complete the Form

If you think your property may be eligible for an award of transitional relief, please complete the seven parts of this form in BLOCK CAPITALS and **black ink**.

- All requests for relief from Moray Council must be made on this application form.
- **Parts 1 to 7** should be filled in by the **liable person** (the person named on the bill)
- A separate application must be made for each property

For further information or help in completing this form please telephone **(01343) 563456**.

Any information given will be treated in the strictest confidence.

Part 1: Ratepayer Details

Ratepayers Name

Correspondence Address

.....Postcode.....

Part 2: Property Details

Property Address

.....Postcode.....

Rateable Value Occupied YES ☐ NO ☐

Property Reference.....Account Reference.....

Part 3: Specified Purpose	
CLASSES	✓ your Class
Bed and breakfast accommodation Use as bed and breakfast accommodation.	<input type="checkbox"/>
Camping site Use as a camping site.	<input type="checkbox"/>
Caravan Use as a caravan (as defined in Part 1 of the Caravan Sites and Control of Development Act 1960).	<input type="checkbox"/>
Caravan site Use as a caravan site (as defined in Part 1 of the Caravan Sites and Control of Development Act 1960).	<input type="checkbox"/>
Chalet and holiday hut Use as a chalet or holiday hut.	<input type="checkbox"/>
Guest house, hotel and hostels Use as a guest house, hotel or hostel, where no significant element of care is provided.	<input type="checkbox"/>
Public house Use as a public house or nightclub where the following conditions are satisfied— <ul style="list-style-type: none"> (i) a premises licence authorising the sale of alcohol for consumption both on and off the premises, has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005(b); (ii) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence; and (iii) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises. 	<input type="checkbox"/>
Restaurants Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.	<input type="checkbox"/>
Renewable energy generation Use for the generation of renewable heat or power (or both) from water (including waves and tides but excluding production from the pumped storage of water) having a total installed capacity of up to 1 megawatt.	<input type="checkbox"/>
Self-catering holiday accommodation Use as self-catering holiday accommodation.	<input type="checkbox"/>
Timeshare accommodation Use as timeshare accommodation.	<input type="checkbox"/>
Offices Use as offices where the lands and heritages are situated in the following local authority areas: <ul style="list-style-type: none"> (i) City of Aberdeen; (ii) Aberdeenshire. 	Note: This class of use is inapplicable in Moray.

Part 4: Calculate your Rates Payable

Complete this table below to calculate if the amount of rates that you pay in 2017 has increased by 12.5% in real terms.

If the percentage increase is **less than 14.75%** (equivalent to 12.5% in real terms) you will **not qualify** for relief.

2017 Rateable Value	(1)	2017 Rates Payable	(2)
2016 Rateable Value	(3)	2016 Rates Payable	(4)
Change in rates payable			(5)
Change in Rates Payable	(6)	2016 Rates Payable	(7)
Percentage Change			(8)

Completion Guide (Note: Please disregard any entitlement to relief when calculating the amount payable for each year)

- (1) Please insert your property's 2017 rateable value (as shown on your rates bill or valuation notice).
- (2) Multiply your property's 2017 rateable value by the appropriate 2017 rates poundage (if your rateable value is between £1 and £51,000 it is £0.466; if your rateable value is over £51,000 it is £0.492).
- (3) Please insert your property's 2016 rateable value (as shown on your rates bill or valuation notice).
- (4) Multiply your property's 2016 rateable value by the appropriate 2016 rates poundage (if your rateable value is between £1 and £35,000 it is £0.484; if your rateable value is over £35,000 it is £0.510).
- (5) 2017 rates payable (box 2) *minus* 2016 rates payable (box 4) will provide the change in amount of rates payable.
- (6) Insert the value from box (5).
- (7) Insert the value from box (4).
- (8) Divide the value in box (6) by box (7) and multiply by 100 to give the percentage change in the amount of rates payable.

Part 5: Property Use

Please use the space below to provide a summary of the activities carried out at the property and provide documentary evidence to support this, where possible. Continue on a separate sheet if necessary.

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Part 6: State Aid

If your business has received other public sector assistance in excess of 200,000 Euros (approx. £173,500 at April 2017 exchange rates) over a three-year period (the *de minimis* limit for State aid), you may not qualify for relief. If you have received in excess of, or close to, this sum in the past three years, provide details.

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If you have made an application for transitional relief elsewhere in Scotland please confirm (✓) ☐

If you ticked the box, please state the council(s) you applied to:

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Part 7: Declaration

I declare that the information on this application is true and correct. The Council will verify information on this form with other sources as allowed by law. I undertake to inform you of any change in circumstances as soon as the change occurs. I authorise the Council to make any necessary enquiries to verify the information given on this form.

Signature Date

Print Name Telephone

Email Mobile

Any information you provide will be used and retained on computer by the Authority, in accordance with the Data Protection Act 1998

Please return this form to: **Moray Council, Revenues Section, High Street, Elgin, IV30 1BX.**

If you wish further information regarding this form or any other Non Domestic Rates query, please contact us by:

Telephone: **01343 563456** Email: **ndr-eng@moray.gov.uk** Visit our website: **www.moray.gov.uk**