



**MORAY COUNCIL  
CORPORATE SERVICES  
Non Domestic Rates  
2019 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 2019 limits increases in the amount of Non Domestic Rates payable in 2019/2020. It is effective for one year from 1 April 2019 to 31 March 2020.

**Qualification**

An award of Transitional Relief may be made if the following conditions are met:

- the property must have been on the Valuation Roll on 31 March 2017 and 1 April 2017;
- the property must be used wholly or mainly for hospitality purposes (as specified in Part 3 of this form) at 1 April 2017;
- the property must have been used wholly or mainly for hospitality purposes (as 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 2019-20 rates bill is capped to a real terms amount of 12.5%;
- the rateable value must not exceed £1,500,000
- if you receive an award of relief, it can only be made to your 2019/20 account.

**Completion Instructions**

If you want to apply for this relief, please complete 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 **ratepayer** (as 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**

Ratepayer's Name .....

Correspondence Address .....

.....Postcode.....

**Part 2: Property Details**

Property Address .....

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.....Postcode.....

Rateable Value ..... Occupied.....**YES**  **NO**

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

## Part 3: Hospitality Usage

<b>CLASSES</b>	✓ your Class
<p><b>Bed and breakfast accommodation</b> Use as bed and breakfast accommodation.</p>	<input type="checkbox"/>
<p><b>Camping site</b> Use as a camping site.</p>	<input type="checkbox"/>
<p><b>Caravan</b> Use as a caravan (as defined in Part 1 of the Caravan Sites and Control of Development Act 1960).</p>	<input type="checkbox"/>
<p><b>Caravan site</b> Use as a caravan site (as defined in Part 1 of the Caravan Sites and Control of Development Act 1960).</p>	<input type="checkbox"/>
<p><b>Chalet and holiday hut</b> Use as a chalet or holiday hut.</p>	<input type="checkbox"/>
<p><b>Guest house, hotel and hostels</b> Use as a guest house, hotel or hostel, where no significant element of care is provided.</p>	<input type="checkbox"/>
<p><b>Public house</b> Use as a public house or nightclub where the following conditions are satisfied—  <b>(i)</b> 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);  <b>(ii)</b> 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  <b>(iii)</b> 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.</p>	<input type="checkbox"/>
<p><b>Restaurants</b> 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.</p>	<input type="checkbox"/>
<p><b>Self-catering holiday accommodation</b> Use as self-catering holiday accommodation.</p>	<input type="checkbox"/>
<p><b>Timeshare accommodation</b> Use as timeshare accommodation.</p>	<input type="checkbox"/>
<p><b>Offices</b> Use as offices where the lands and heritages are situated in the following local authority areas:  <b>(i)</b> City of Aberdeen;  <b>(ii)</b> Aberdeenshire.</p>	<p><b>Note:</b> This class of use is inapplicable in Moray.</p>

### Part 4: Calculate your Rates Payable

Complete this table to calculate if the amount of rates you have to pay in 2019 has increased by more than 12.5% in real terms in each year since 2016.

**Note:** If the percentage increase is **less than 52.70%** (equivalent to a 12.5% real terms increase in each year) you will **not qualify** for relief.

<b>2019 Rateable Value</b>	(1)	<b>2019 Rates Payable</b>	(2)
<b>2016 Rateable Value</b>	(3)	<b>2016 Rates Payable</b>	(4)
<b>Change in rates payable</b>			(5)
<b>Change in Rates Payable</b>	(6)	<b>2016 Rates Payable</b>	(7)
<b>Percentage Change</b>			(8)

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

- (1) Insert your property's 2019 rateable value (as shown on your rates bill or valuation notice).
- (2) Multiply your property's 2019 rateable value by the appropriate 2019 rates poundage (if your rateable value is between £1 and £51,000 it is £0.49; if it is over £51,000 it is £0.516).
- (3) Insert your property's 2016 rateable value (as shown on your previous 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 it is over £35,000 it is £0.510).
- (5) 2019 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 (or sterling equivalent) over a rolling three-year period (the *de minimus* limit for State aid), it is possible you may not qualify for relief under the Scheme. 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 for another property 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. I authorise the Council to make any necessary enquiries to check the information given on this application, including cross checking details with other Council Services and external Organisations. I undertake to inform you of any change in circumstances as soon as it occurs. I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may be prosecuted.

Signature ..... Date .....

Print Name ..... Telephone .....

Email ..... Mobile .....

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Non Domestic Rates liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Non Domestic Rates Privacy Notice for more information. It can be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

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:

Telephone: **01343 563456** Email: [ndr-enq@moray.gov.uk](mailto:ndr-enq@moray.gov.uk) Website: [www.moray.gov.uk](http://www.moray.gov.uk)