



**MORAY COUNCIL
TAXATION SERVICES
Non Domestic Rates
Retail, Hospitality, Leisure and Aviation Relief 2022-23**

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

NDR Account
Reference Number.....

Date of Issue.....

Please return by

Introduction

Retail, Hospitality, Leisure and Aviation Relief is available to businesses which use properties in a class appearing in the list of Specified Purposes published by Scottish Government.

An award of 50% relief is available for the first three months of the 2022-23 financial year (April – June), capped at £27,500 per ratepayer. Ratepayers are required to make a declaration (see Part 3 of this form), to ensure that they do not exceed the £27,500 cap to this relief award. The council will reclaim any incorrectly awarded or fraudulently claimed relief.

Any decisions made regarding your application for relief will be made in accordance with the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022.

Qualification

The following conditions must be to receive Retail, Hospitality, Leisure and Aviation Relief:

- the ratepayer must be in rateable occupation of the property;
- the ratepayer’s property must fall within one of the classes of Specified Purposes stated in the Schedule to the 2022 regulations (**note:** the list of classes of Specified Purposes may be found at <http://www.moray.gov.uk/downloads/file140961.pdf>); and
- an application for relief is submitted to the local authority.

Completion Instructions

If you want to apply for this relief, please complete this form in BLOCK CAPITALS and **black ink**.

Parts 1 to 5 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

Ratepayer’s Status (please ‘✓’ the applicable box)			
Individual	<input type="checkbox"/>	Private Limited Company	<input type="checkbox"/>
Sole Trader	<input type="checkbox"/>	Public Limited Company	<input type="checkbox"/>
Partnership	<input type="checkbox"/>	Limited Liability Partnership	<input type="checkbox"/>
Charity	<input type="checkbox"/>	Other	<input type="checkbox"/>
If applicable, please state			
Companies House Registration Number:			
Scottish Charity Registration Number:			

Correspondence Address

.....

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.....Postcode.....

Part 2: Property Details

Property Address

.....

.....

..... Postcode.....

Property Reference Account Reference

Please identify which class of Specified Purposes stated in the Schedule to the 2022 regulations (which can be downloaded from our website at <http://www.moray.gov.uk/downloads/file140961.pdf>) best describes the activities which take place at this property.

Please state the class here:

Pease confirm the property is not currently vacant (please '✓' the appropriate box) **YES** **NO**
 (**note:** vacant properties do not include premises which are temporarily not in use due to lockdown restrictions).

Part 3: Declaration of Properties - £27,500 Cap

The following information will be assessed against Non-Domestic Rates information held by other Scottish local authorities. Applicants should respond accurately and truthfully. The council will reclaim any incorrectly awarded or fraudulently claimed relief.

Are/were you the ratepayer in 2021-22 for any other property, including in any other local authority in Scotland, which was in receipt or eligible for Retail, Hospitality, Leisure and Aviation relief in 2021-22?

Yes		No	
(please '✓' the applicable box)			

Have you already made an application for Retail, Hospitality, Leisure and Aviation relief for 2022-23 in relation to any other property in another local authority in Scotland?

Yes		No	
(please '✓' the applicable box)			

Since 1 April 2022 have you become the ratepayer or occupier of any other property, in any local authority area in Scotland, that you have applied/will apply for Retail, Hospitality, Leisure and Aviation relief on in 2022-23?

Yes		No	
(please '✓' the applicable box)			

If the answer to ANY of these questions is YES, please populate the table below with the relevant information (**note:** if you have multiple properties, please provide this information for each additional property(s) on a separate sheet(s)):

Ratepayer and/or Business Name	
Legal Status of this ratepayer (note: see Part 1).	
Companies House Registration of this ratepayer, if applicable (note: see Part 1)	
Scottish Charity Registration number of this ratepayer if applicable (note: see Part 1)	
Assessor Property Reference Number (note: can be checked on https://www.saa.gov.uk/)	
Non-Domestic Rates Account Reference number (note: as shown on you rates bill)	
Did this property receive Retail, Hospitality and Leisure Relief in 2021-22 (note: state "YES" or "NO")?	
Amount (£) of Retail, Hospitality and Leisure Relief already awarded for this property in 2022-23 (note: if none, state "None").	

Part 4: Subsidy Rules under the EU-UK Trade and Co-operation Agreement (TCA)

Public authorities awarding financial assistance including via Non-Domestic Rates relief must comply with the principles set out in the EU-UK Trade and Cooperation Agreement. Retail, Hospitality and Leisure relief is likely to be deemed a subsidy and therefore capped at a maximum of 325,000 Special Drawing Rights (around £340,000 as at January 2022, although exact amount will fluctuate) over a combined three-fiscal-year period (*i.e.* measured per accounting year of the ratepayer).

You must consider whether you have already received support from any public sector body in your current and previous two accounting years.

To ensure that the council complies with the subsidy regime, we may be required to cap this relief. This will depend on the level of other public sector assistance received by you in this, and the past two fiscal years including Non-Domestic Rates relief on this and any other property that you have an interest in the UK (**note:** this may include certain COVID-19 grant schemes. However, not all grants are considered to be capped in this way. The council will determine this from your completed Subsidy and Aid Information Form).

Have you as an individual or through any other capacity (as an individual or through any other capacity) received public sector assistance over the last three fiscal years* that in total would exceed £300,000, or would you expect to exceed that threshold if this relief were granted to you? (*current and previous two accounting years of your business)

Yes		No	
(please '✓' the applicable box)			

If you answer 'YES', please complete the **Subsidy or Aid Information Declaration** form, which may be downloaded from our website at: <http://www.moray.gov.uk/downloads/file141070.pdf>
(note: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2020-21 and 2021-22 will not count towards this cap consideration).

Part 5: 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

Applicant Status
 (for example, owner, company director)

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, Taxation Services, High Street, Elgin, IV30 1BX.**

If you have any questions about this form or any aspect of Non Domestic Rates, please contact us:
 Telephone: **01343 563456** Email: **ratesforms@moray.gov.uk** Website: **www.moray.gov.uk**