



**Moray Council
TAXATION SERVICES
Non Domestic Rates**

2023 Small Business Bonus Scheme-Multiple Property-Application Form

Name.....

Address.....

.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

The Small Business Bonus Scheme reduces the amount of rates payable by small businesses. It can only be awarded to properties which are actively occupied.

This application form is for ratepayers who occupy MULTIPLE properties.

Qualification

An award of Small Business Bonus Scheme relief may be made if the following conditions are met:

- the property for which relief is sought is occupied
- the rateable value of an individual property does not exceed £20,000
- the combined rateable value of all your business premises for which you pay rates whether occupied or unoccupied does not exceed £35,000
- the ratepayer occupies multiple non-domestic properties in Scotland

The following types of property are excluded from receiving this relief:

- properties which are unoccupied
- properties which are principally used to display advertising
- properties which are principally used to facilitate betting
- properties which principally comprise one or more parking spaces
- properties which principally are used to facilitate payday lending

This table shows the value of relief a ratepayer occupying **MULTIPLE PROPERTIES** may receive

Combined rateable value (RV) of all non-domestic properties in Scotland	Percentage of relief available
Up to £12,000	100%
£12,001 to £35,000	25% on each individual property with a rateable value up to £15,000 For individual properties with rateable values of £15,001 to £20,000, relief tapers from 25% to 0%. Relief amount is determined by the following formula: $25x((20000-RV^*)/5000)$

Note – RV* is the 2023 rateable value of your property on the date on which you make an application for Small Business Bonus Scheme relief.

Completion Instructions

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

Parts 1 to 3 should be filled in by the **ratepayer** (as named on the bill).

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.....

Ratepayer's Status (please '✓' the appropriate box)

Charity (see note below)	<input type="checkbox"/>	Individual	<input type="checkbox"/>
Limited Liability Partnership	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
Private Limited Company	<input type="checkbox"/>	Public Limited Company (see note below)	<input type="checkbox"/>
Sole Trader	<input type="checkbox"/>		
Other (please state)	<input type="text"/>		

If the ratepayer is a Public Limited Company or Charity, please provide the information below:

Public Limited Company: State your Companies House Registration Number	<input type="text"/>
Charity: State your Charity Registration Number	<input type="text"/>

Part 2: Property Details

Please provide details of all your business premises in Scotland for which you pay rates, whether occupied or unoccupied (you may continue on additional sheets if necessary).

Property One

Property Reference Account Reference

Property Address

.....

Postcode.....Rateable Value.....

What activity is conducted at the property (e.g. retail shop)?

Is the property occupied (please '✓' the appropriate box) **YES** **NO**

If **NO**, from what date did the property become vacant

Property Two

Property Reference Account Reference

Property Address

Postcode.....Rateable Value.....

What activity is conducted at the property (e.g. retail shop)?

Is the property occupied (please tick the appropriate box) **YES** **NO** If **NO**, from what date did the property become vacant**Property Three**

Property Reference Account Reference

Property Address

Postcode.....Rateable Value.....

What activity is conducted at the property (e.g. retail shop)?

Is the property occupied (please tick the appropriate box) **YES** **NO** If **NO**, from what date did the property become vacant**Part 3: Declaration**

I declare that

- I am authorised to make this application and that the information submitted in it is true and correct.
- I authorise the Council to make any necessary enquiries to check its content, 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 incur a penalty and/or be prosecuted.
- I have read and understand the Non-Domestic Rates Privacy Notice, which may be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

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

If you require any further information regarding this form, please contact us by:

Telephone: **01343 563456** Email: ratesforms@moray.gov.uk Visit our website: www.moray.gov.uk