



D-01684

MORAY COUNCIL  
LEGAL & DEMOCRATIC SERVICES, REVENUES SECTION  
NON DOMESTIC RATES

## Renewable Energy Generation Relief Application Form

Name:.....  
Address:.....  
.....  
.....  
.....Postcode.....

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

### Legislation

**The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010** permits local authorities to reduce the sums payable in rates for properties in Scotland. From 1st April 2016 relief is available for properties used for the generation of renewable heat or power (or both) which are involved in projects with community organisations. Relief may also be available for certain properties which do not have community involvement.

### Qualifying Renewable Energy Schemes

The qualifying conditions for this scheme state that a ratepayer may qualify if they own, lease or is entitled to occupy, business properties in Scotland which are solely concerned with the generation of heat or power (or both) from the following sources:

- biofuels
- biomass
- fuel cells
- geothermal sources
- photovoltaics
- solar power
- wind; or water (including waves and tides, but excluding production from the pumped storage of water).

**Note: Combined Heat and Power (CHP)** systems are only considered to be renewable if they use the sources of energy listed above and have an electrical capacity of 50 kilowatts or less.

### Relief Available Without Community Investment

This relief is only available for any new lands and heritages entered onto the Valuation Roll from 1st April 2016 which are used solely for the generation of renewable heat or power (or both), and may qualify for the following relief:

- 10% where the rateable value is £500,000 or less
- 1.5% in any other case
- 25% for renewable heat from water only (including waves and tides but excluding pumped storage of water). No upper rateable value threshold.

## Relief Available With Community Investment

This relief is available for renewable properties with community investment which receive a monetary return. The level of relief awarded will depend on:

- the rateable value (or combined rateable values) of the property which the business occupies in Scotland;
- whether or not the property is eligible for one of the existing rate relief schemes;
- if there are arrangements in place which give to a community organisation(s), in return for investment in the project by that organisation, entitlement to a sum equivalent to
  - (a) at least 15% of the annual profit of the project; or
  - (b) so much of the annual profit of the project as is attributable to 1 megawatt of the total installed capacity of the project (or more)

The level of renewable energy generation rate relief available is set out in the table shown below:

Rateable value of property	Percentage relief
Up to £145,000	100%
£145,001 to £430,000	50%
£430,001 to £860,000	25%
£860,001 to £4,000,000	10%
Greater than £4,000,000	2.5%

### Part 1 - Application

Ratepayer Name .....

Correspondence Address .....

..... Post Code .....

**PROPERTY** for which an award of **RENEWABLE ENERGY GENERATION** relief is sought:

.....

..... Post Code .....

**REFERENCE NUMBER** ..... **RATEABLE VALUE** .....

**SOURCE OF ENERGY GENERATION** .....

**TYPE AND CAPACITY OF GENERATOR** .....

Is your property involved in Community Investment? **YES/NO**

If **YES** please complete the Community Investment Section Part 2

If **NO** has the property been entered in the Valuation Roll on or after 1st April 2016

If it has, please provide the exact date ..... and complete Parts 3 & 4

**Note: There is no entitlement to relief if a property has been entered onto the valuation roll prior to this date, unless involved in Community Investment.**

## Part 2 - Community Investments Section

### IS THE PROPERTY USED FOR A PROJECT WHICH GIVES

- to a community organisation(s), in return for investment in the project by that organisation, entitlement to a sum equivalent to at least 15% of the annual profit of the project; **YES/NO**

OR

- to a community organisation(s), in return for investment in the project by that organisation, entitlement to a sum equivalent to so much of the annual profit of the project as is attributable to 1 megawatt of the total installed capacity of the project (or more) **YES/NO**

**Please provide the name and address of the Organisation(s) which has invested in your project and the amount of their investment. Please provide evidence to support this.**

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If **NO** to both questions please note there is no eligibility for relief under this legislation.

## Part 3 - State Aid

The level of relief awarded will depend on whether your business has received other public sector assistance in excess of 200,000 Euros over a rolling three-year period (the de minimus limit for State Aid). If you consider you have already received in excess of, or close to, this sum over the past three years, please provide details.

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## Part 4 - Declaration By Applicant

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 ..... Tel .....

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: **Revenues Section, The Moray Council, High Street, Elgin, Moray, IV30 1BX.**

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

Telephone: **01343 563194** Email: **ndr-enq@moray.gov.uk** Website: **www.moray.gov.uk**