Mandatory and/or discretionary relief may be awarded if a property is occupied by an organisation not established or conducted for profit and whose main objectives are charitable, philanthropic or religious, or concerned with education, social welfare, science, or literature or the fine arts.

- the maximum amount of mandatory relief that may be awarded is 80% of the net rates due;
- discretionary relief may be awarded to organisations that are eligible for mandatory relief. The maximum amount of discretionary rates relief may be awarded of up to 20% of the net rates payable;
- an award of discretionary relief of up to 100% of the net rates payable may be made for non-profit making organisations.

Any decisions made regarding your application will be in accordance with the Non Domestic Rates Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Qualification

An award of Mandatory/Discretionary Rates Relief may be made if the following conditions are met:

- the organisation must occupy the property in the fulfilment of its aims and objectives.
- if the applicant is a charitable organisation, it must be registered with the Office of the Scottish Charity Regulator (OSCR).

Completion Instructions

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

Parts 1 to 4 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 3: Property Use

Exact date the organisation started using this property: .................................................................

What is the property used for: ...........................................................................................................

Which relief do you wish to apply for (please ‘√’ the appropriate box)

Mandatory ☐  Discretionary ☐  Mandatory & Discretionary ☐

Is the property occupied by an organisation which is registered with the Office of the Scottish Charity Regulator* (please ‘√’ the appropriate box)?

Yes ☐  No ☐

(If "YES" please enclose a copy of the Registration Document showing the SC Registration Number along with a copy of the Constitution or Memorandum and Articles of Association and a copy of the latest set of audited or examined accounts)

Is the property occupied by a non-profit making organisation, which is not a registered charity (please ‘√’ the appropriate box)?

Yes ☐  No ☐

(Please forward a copy of the Constitution or Memorandum and Articles of Association and a copy of the latest set of audited or examined accounts)

If used as a charity shop:

(1) are the goods on sale mainly donated (please ‘√’ the appropriate box)

Yes ☐  No ☐

(2) what percentage of your stock is purchased new each year for resale? ............%

(3) provide details of the new stock you sell .................................................................

(4) Are all proceeds given to charity (please ‘√’ the appropriate box)?

Yes ☐  No ☐

Part 4: 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  Website: www.moray.gov.uk