



THE MORAY COUNCIL
CORPORATE SERVICES, REVENUES SECTION
NON DOMESTIC RATES

New Start Relief Application Form

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

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

Information

The Scottish Government introduced New Start Relief from 1st April 2013.

New Start relief is offered for new build properties built in the 3 financial years beginning 1 April 2013. The relief offered is for 15 months of up to 100%.

Qualification

The relief can be applied if the following circumstances are all met for the property.

- The property is entered onto the valuation roll between 1 April 2013 and 31 March 2016; and
- The property is unoccupied at the time of entry on the valuation roll; and
- The new entry is not as a result of a combination or division of existing entry on the valuation roll or due to the refurbishment or change of an existing entry on the valuation roll (including conversion of a domestic property or a property previously exempt from rating).

The exact level of relief awarded will depend on:

- whether or not the property is eligible for one of the existing rate relief schemes; and
- the level of other public sector assistance received by your business (see: State Aid overleaf).

Please be aware that for the period New Start is awarded, no other relief can apply.

How to Complete the Form

If you think your property may be eligible for this relief, please complete the four parts of this form in BLOCK CAPITALS and **black ink**.

Parts 1 to 4 should be filled in by the liable person (the person named on the bill).

For further information or help in completing this form please telephone **(01343) 563194**.

Any information given will be treated in the strictest confidence.

Part 1: Ratepayer Details

Ratepayer Name

Correspondence Address

.....

Post Code

Part 2: Property for which relief is being sought

Property Address

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Rateable Value Date Property entered on Valuation Roll

Account Reference Property Reference

Is the property presently: **Occupied** ☐ **Unoccupied** ☐

Has the property previously been awarded any New Start Relief? **Yes** ☐ **No** ☐

If YES please provide details including the start and end date when relief was awarded

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Part 3: State Aid

If 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), it is possible you may not qualify for relief under the Scheme. 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 Telephone

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**