



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 Renewable Energy Generation Relief – Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

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 with community involvement. From 1 April 2018 relief is available for properties used for the generation of renewable heat or power from water.

Renewable Energy Relief: Community Investment Schemes

This relief is available for properties involved in renewable energy generation with community investment. 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:

• bio fuels; • 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.

The amount 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 0.5 megawatt of the total installed capacity of the project (or more)

The level of renewable energy generation relief available as above, is set out in the table 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%

Renewable Energy Relief: Hydro Schemes

From 1st April 2018 a reduction of 60% is available to those producing renewable heat or power from water (hydro) (including waves and tides but excluding production from the pumped storage of water) provided the rateable value is no more than £5 million.

Note: A number of rates relief schemes were in operation prior to 1 April 2018 for hydro schemes and new entries inserted on the Valuation Roll. If you require any information about these superseded schemes, please contact us.

Completion Instructions

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

Parts 1 to 3 and 6 to 7 should be filled in by **all ratepayers** (as named on the bill).
Either Part 4 or 5 should be completed as determined by the **relief being sought**.

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

Correspondence Address

.....

.....Postcode.....

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

Charity (see note below)	☐	Individual	☐
Limited Liability Partnership	☐	Partnership	☐
Private Limited Company	☐	Public Limited Company (see note below)	☐
Sole Trader	☐		
Other (please state)			

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

Public Limited Company: State your Companies House Registration Number	
Charity: State your Charity Registration Number	

Part 2: Property Details

Property Address

.....Postcode.....

Property ReferenceAccount Reference

Part 3: Property Usage

Source of energy generation.....:

Do you operate a HYDRO Scheme (please tick ✓ the appropriate box). YES ☐ NO ☐

Note: If YES, go directly to **'Part 5: Renewable Heat or Power from Water'**

Does generation activity occur in the property (please tick ✓ the appropriate box). YES ☐ NO ☐

Note: If the property is used to create fuel sources for use elsewhere, there is no entitlement to relief.

Type and Capacity of Generator.....

Is your property involved in Community Investment (please tick ✓ the appropriate box). YES ☐ NO ☐

Note If Yes, go directly to 'Part 4: Community Investment'

Part 4: Community Investment

Is the property used for a project which gives a community organisation(s):

- in return for investment in the project entitlement to a sum equivalent to **at least 15% of the annual profit of the project** (please tick ✓ the appropriate box). YES ☐ NO ☐
- in return for investment in the project entitlement to a sum equivalent to so much of the annual profit of the project as is attributable to 0.5 megawatt of the total installed capacity of the project (or more) (please tick ✓ the appropriate box). YES ☐ NO ☐

Please provide **the name and address of the community organisation(s)** which invested in your project and the amount of their investment accompanied by **supporting evidence**.

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Is the annual profit of the project attributable of 0.5 megawatt of the total installed capacity of the project? (please tick ✓ the appropriate box). YES ☐ NO ☐

Are you the ratepayer of any other properties in Scotland

(please tick ✓ the appropriate box).

YES ☐ NO ☐

Note

If **Yes**, detail below of all business premises which you or your company/ organisation are liable for in Scotland used for the purposes of generating renewable energy:

Property Address with postcode	Council Area	Type & Capacity of Generator	Rateable Value

Part 5: Renewable Heat or Power from Water

A reduction of 60% is available to those producing renewable heat or power from water (hydro) (including waves and tides but excluding production from the pumped storage of water) provided the rateable value is no more than £5 million. This relief is available until 31 March 2032.

What is the rateable value of your property.....

Does your property meet this criteria (please tick ✓ the appropriate box). YES ☐ NO ☐

Note - If **No** is answered or is the rateable value exceeds £5 million there is no entitlement to relief.

Part 6: Subsidy Control

The amount of rates relief that you may be entitled to receive may be affected by Subsidy Control Act 2022. This act means this relief may only be offered to those ratepayers involved in economic activity as a Minimum Financial Assistance (MFA) subsidy under Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

Full details of how the Subsidy Control Act 2022 impacts your application for relief may be found at http://www.moray.gov.uk/moray_standard/page_147667.html

Declaration

Have you received public sector assistance over the last three years (i.e. current and previous two accounting years) that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you? (Please tick ✓ the appropriate box)

Yes

☐

No

☐

If YES, you **must complete and return with your relief application** a Subsidy Information Declaration Form, the content of which will enable the local authority to determine if it is necessary to cap the amount of relief you are to receive.

It can be downloaded at <http://www.moray.gov.uk/downloads/file147656.pdf>

Part 7: 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** Contact: **moray.gov.uk/NDRenquiry** Website: **www.moray.gov.uk**