



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 New Fibre Infrastructure Relief – Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

The Non Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019 reduces the amount of rates payable by 100% for lands and heritages comprising telecommunications new fibre infrastructure. Relief is available from 1st April 2020 until 31st March 2029.

Qualification

To receive Telecommunications New Fibre Infrastructure relief the following criteria must be met.

Telecommunications new fibre infrastructure is:

- new fibre used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,
- a proportion of any poles, posts, towers, masts, mast radiators, pipes, ducts and conduits, and any associated supports and foundations on the lands and heritages, used in connection with new fibre, which proportion is to be apportioned in accordance of paragraph (3)(c), and
- any parts of the lands and heritages which are exclusively occupied by new fibre.

The fibre of that infrastructure

- is 'new' if it was not laid, flown, blown, affixed or attached before 1 April 2019,
- is not 'new' if it replaces existing fibre, unless it upgrades what was previously provided.

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).

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 overleaf)

☐

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.....Rateable Value.....

Property Reference Account Reference.....

From what date did the telecommunications new fibre infrastructure commence.....

Part 3: Declaration

I declare that

- I am authorised to make this application and 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