



Moray Council
TAXATION SERVICES
Non-Domestic Rates
2026 Small Business Bonus Scheme – Application Form

Name..... Address..... Postcode.....	Office use Only
	Account Reference.....
	Date of Issue.....
	Please return by.....

Introduction

The Small Business Bonus Scheme reduces the rates payable on qualifying properties. It may only be awarded to properties occupied in furtherance of a business' stated objectives.

Qualification and Exclusion

An award of Small Business Bonus Scheme relief may be made if the following conditions are met:

- for a ratepayer who occupies **one non-domestic property** in Scotland
 - a. the rateable value of an individual property **does not exceed £20,000.**
- for a ratepayer who occupies **multiple non-domestic property** in Scotland
 - a. the rateable value of an individual property **does not exceed £20,000;**
 - b. combined rateable value of all your business premises for which you are the ratepayer whether occupied or unoccupied **not does not exceed £35,000.**

The following types of property are excluded from receiving this relief:

- properties which are **unoccupied;**
- properties which are principally used to display **advertising;**
- properties which are principally used to facilitate **betting;**
- properties which principally comprise one or more **parking spaces;**
- properties which are principally used to facilitate **payday lending;**
- properties which require a **Short-Term let licence**, and for which no licence is held; and
- **shootings** and **deer forests**, except those on the qualifying list (see Section 3b).

Entitlement

The amount of Small Business Bonus Scheme reduction that you may receive is dependent on the rateable value of the property occupied. Details of how we calculate what you are entitled may be found on our website. To see what you may receive:

- if you occupy a **single property** go to **moray.gov.uk/SBBS-SG**
- if you occupy **multiple properties** go to **moray.gov.uk/SBBS-MU**

Completion Instructions

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

Sections 1, 2, 4 and 5 MUST be completed by **ALL** applicants. In **addition**, you should

- complete **Section 3a** if your application is for a **Self-Catering Unit**
- complete **Section 3b** if your application is for **Shootings** or a **Deer Forest**
- complete **Section 3c** if your application is for **any other** non-domestic property

Note: an **application form** must be completed for **each property** you want to apply for a relief-award.

For further information or help in completing this form please telephone **(01343) 563456.**

Any information given will be treated in the strictest confidence.

Note: statutory and/or local policy conditions must be satisfied for a property to receive a reduction. We may have to ask you some questions and/or gather some information before we can decide if you are entitled to any reduction.

Return Instructions

Once you have completed this form you may return it to the Taxation Services Team in one of the following ways. You may submit it:

- by **post**, sending it to the mail address at the foot of this form; or
- by our **website enquiry form**, at **moray.gov.uk/NDRenquiry** selecting from the pull-down menu "I want to submit a completed Application form"

Section 1: Ratepayer Details

Ratepayer's Name

Correspondence Address

.....

.....

..... Postcode

Ratepayer's Status (tick '✓' 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	

Section 2: Property Details

Property Reference Account Reference

Property Address

.....

.....

Postcode Rateable Value

Is the property occupied? (tick '✓' the appropriate box) YES ☐ NO ☐

If you answered **NO**, from what date did the property become vacant

Is this the **only property** in Scotland you are the ratepayer? (tick '✓' the appropriate box) YES ☐ NO ☐

If you answered **NO**, please list of the other properties for which you are the ratepayer and their rateable values (you may continue on a separate sheet as necessary).

Other property's address

.....

Postcode Rateable Value

Other property's address

.....

Postcode Rateable Value

Section 3a: Self Catering Units

Self-catering units which are used wholly or mainly for a purpose for which a **Short-Term let licence** is **required** and

- for which the appropriate licence is **held**, may **qualify** for an award of Small Business Bonus scheme relief
- for which the appropriate licence **has not been obtained**, will **not qualify** for an award of Small Business Bonus scheme relief

To confirm that you **hold** a Short-Term licence or to explain why you **do not require one**, please tick **one box**, and then **answer** the associated question:

One: I **hold** a Short-Term Licence (tick '✓' this box) ☐ Its number is

Two: I **do not require** a Short-Term Licence to operate. (tick '✓' this box) ☐

If you ticked this box, state why you do not need a licence

.....

.....

Section 3b: Shootings and Deer Forests

Shootings and Deer Forests **will not** qualify for an award of Small Business Bonus Scheme relief, unless they are occupied in connection with (tick '✓' the appropriate box)

- shootings on acroft ☐
- shootings on a small holding ☐
- deer shot are made available for human consumption ☐
- shootings are part of a model lease for environmental purposes ☐
- shooting rights are exercised to protect woodland ☐

- shootings on an agricultural land-holding ☐
- shootings leased commercially to a new entrant to farming ☐
- it is a shooting/deer forest where shooting rights are **not** exercised ☐
- shooting rights exercised for environmental management ☐
- shooting rights are exercised to protect agricultural production ☐

NOTE - we may ask you to provide **evidence** to support the form of shootings that you have selected.

Section 3c: Property Use – General

Any property due payment of Non-Domestic Rates and satisfies the qualifying criteria and **is not** specifically excluded for receiving an award of relief (listed in '**Qualification and Exclusion**') may receive a Small Business Bonus Scheme Relief award.

What is the **activity** conducted at the property (e.g. guest house, retail shop, office, etc)?

.....
.....
.....
I confirm the property is **not used** in way excluded from receiving relief (tick '✓' this box)

YES ☐

Section 4: Subsidy Control

This Relief is awarded as Minimum Financial Assistance (MFA) under Section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three-year period – cumulated over the current and previous two financial years.

Any Minimum Financial Assistance (MFA) (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied for an MFA subsidy.

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? (tick '✓' the appropriate box)

Yes

☐

No

☐

If YES, you **must complete and return with your relief application** a Subsidy Information Declaration Form, 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>

Section 5: 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>.

Mail address **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX**

If you require any further information about this relief or help completing this form, please contact us
Telephone **01343 563456** Contact **moray.gov.uk/NDRenquiry** Website **www.moray.gov.uk**