Moray Council
TAXATION SERVICES
Non Domestic Rates
2026 Retail Hospitality and Leisure relief - Application Form

Name……………………………………………………..….

Address…………………………………………………..….

……………………………………………………………..

…………………………… Postcode………………………

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

Introduction

Retail, Hospitality and Leisure relief is available for properties operating in specified Hospitality and Music sectors, and **separately** to Retail, Hospitality and Leisure properties operating in other sectors. The amount of relief available is dependent in which sector the property operates.

Qualification

A property which operates in the **Licenced Premises** or **Music Venue** sectors may receive a reduction of 40% in the gross amount of rates payable, if it satisfies the following conditions:

- it is wholly or mainly used for a specified purpose (detailed in **Section 3a, Licenced Premises** and **Music Venues**); and
- its ratable value does not exceed £100,000.

A property which operates in the **Retail Hospitality and Leisure** (excluding Licenced Premises and Music Venues) may be eligible for a reduction of 15% in the gross amount of rates payable, if it satisfies the following conditions:

- it is wholly or mainly used for a specified purpose (detailed in **Section 3b, Retail, Hospitality and Leisure**); and
- its ratable value does not exceed £100,000.

Note in each case, relief awarded is capped at **£110,000 per ratepayer** for all properties in Scotland.

Completion Instructions

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

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

- **Section 3a** if occupying a **Licensed Premises** or **Music Venue**; or
- **Section 3b** if you occupying any other **Retail, Hospitality** or **Leisure** property; and
- **Section 3c** if you are the ratepayer for a **Self Catering Unit**

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

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 Address……………………………………………………………………..…………….…………

………

………

Postcode……………………….……………Rateable Value………………………………………….…

Property Reference ………………………… Account Reference ………………………..……..…….

Section 3a: Licenced Premises and Music Venues

Indicate your property's use by ticking ('✓') the appropriate box. We may require you to evidence this usage.

Class 1 **Guest house, hotel** or **hostel**	☐	Class 2 **Live music venue**	☐
Class 3 **Public house** or **night club**	☐	Class 4 **Restaurant**	☐

Tick this box ('✓') if you claim Retail, Hospitality and Leisure Relief for another property in Scotland ☐

If you answered **YES,** list of the other properties and their rateable values you have claimed Retail, Hospitality and Leisure relief (you may continue on a separate sheet as necessary).

Other property's address ……………………..……………………………………………..…………………

………………………………………………………………………………………………………..…

Postcode …………………………….…………… Rateable Value ……….…..…………………….

Section 3b: Retail, Hospitality and Leisure

Indicate your property's use by ticking ('✓') the appropriate box.

Class 1 **Bed & breakfast accommodation**	☐	Class 2 **Camping site**	☐
Class 3 **Caravan**)	☐	Class 4 **Caravan site**	☐
Class 5 **Chalet, Holiday hut** or **Bothy**	☐	Class 6 **Self-catering holiday accommodation**	☐
Class 7 **Timeshare accommodation**	☐	Class 8 **Market**	☐
Class 9 **Retail shop**	☐	Class 10 **Leisure**	☐
Class 11 **Service providers**	☐	Class 12 **Massage parlour** or **Health spa**	☐
Class 13 **Funeral parlour**	☐	Class 14 **Travel agency**	☐
Class 15 **Meeting, event** or **activity space**	☐	Class 16 **Facility for youth organisations**	☐

Full details of these categories, and qualifying property-use are held on our website: www.moray.gov.uk/RHL

Tick this box ('✓') if you claim Retail, Hospitality and Leisure Relief for another property in Scotland ☐

If you answered **YES,** list of the other properties and their rateable values you have claimed Retail, Hospitality and Leisure relief (you may continue on a separate sheet as necessary).

Other property's address ……………………..…………………………………………..…………………

………..…

………..…

………..…

Postcode ……………………………….…………… Rateable Value ……..……..…………………………

Section 3c: 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

a. for which the appropriate licence is **held,** may **qualify** for an award of Retail, Hospitality and Leisure relief

b. for which the appropriate licence **has not been obtained,** will **not qualify** for an award of Retail, Hospitality and Leisure 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

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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 **<u>must complete and return with your relief application</u>** 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**