Moray Council
TAXATION SERVICES
Non-Domestic Rates
2026 Transitional Relief – Application Form

Name……………………………………………………..….

Address……………………………………………………..….

……………………………………………………………..

…………………………… Postcode………………………

Office use Only

Account Reference……………..………………

Date of Issue……………………………………..

Please return by……………………………...….

Introduction

In addition to 2026 General Transitional Relief calculated and deducted from bills prior to issue, **2026 Transitional Relief** is available by application. It consists of two forms of relief:

- **Self-Catering Unit transitional relief** – this limits the post-2026 Revaluation increase in rates payable for qualifying Self-Catering Units to 15%
- **Small Business transitional relief** – this limits the post-2026 Revaluation increase in rates payable for qualifying properties to 25%

Qualification and Exclusion

There are specific qualifying criteria which apply to the individual 2026 Transitional Relief schemes.

Self-Catering Unit transitional relief is limited to:

- a property which is used wholly or mainly as a Self-Catering Unit and holds a **Short-Term let licence**

Small Business transitional relief is available for properties which at 31 March 2026 received one of the following reductions (which will be listed on your 2025-26 Non-Domestic Rates bill), but entitlement to these is affected by increases in rateable values in the 2026 Revaluation:

- **Small Business Bonus Scheme** relief
- **mandatory** or **discretionary Rural Relief**
- **2025 Hospitality Relief**
- **2025 Small Business transitional relief - Bill Cap**

The following classes of property are excluded from receiving **either** of these reliefs:

- properties which are not shown on the Valuation Roll or have a nil Rateable value at 31 March 2026
- properties which are not shown on the Valuation Roll or have a nil Rateable value at 1 April 2026
- properties which require a **Short-term let licence,** and for which no licence is held

Completion Instructions

If you want to apply for 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 2a** if your application is for a **Self-Catering Unit;**
- complete **Section 3a** if your application is for **Self-Catering Unit** transitional relief;
- complete **Section 3b** if your application is for **Small Business** transitional relief.

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.

Completion Notes

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

Two: depending on the way in which your property is used, you **may be able to apply for both** Self-catering Unit Transitional Relief **and** for Small Business Transitional Relief.

Three: statutory and/or local policy conditions must be satisfied for a property to receive a reduction. We may have to ask you some further questions and/or gather some additional 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 ……………………………………………………………………………………

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…………………………………………………………………… 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	

Section 2: Property Details

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

Property Address ……………………………………………………………………………………………

……

……………………………………………………. Postcode ……………………………………………

2025 Rateable Value ……………………………. 2026 Rateable Value……………………………………

Section 2a: Property Details – Self Catering Unit

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 transitional relief;

b. for which the appropriate licence **has not been obtained,** will **not qualify** for transitional relief.

To confirm that you **hold** a Short-term let 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 let licence to operate. (tick '✓' this box) ☐

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

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

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

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Section 3a: Self-Catering Unit Transitional Relief

I want to apply for an award of **Self-Catering Unit transitional relief** (tick '✓' this box) ☐

Section 3b: Small Business Transitional Relief

I want to apply for an award of **Small Business transitional relief** (tick '✓' this box) ☐

Entitlement to Small Business transitional relief is dependent on the reduction that you received on this property at 31 March 2026. Indicate the reduction that you received at that date by ticking ('✓') the appropriate box:

Small Business Bonus Scheme relief	☐	**mandatory** or d**iscretionary Rural Relief**	☐
2025 Hospitality Relief	☐	**2025 Small Business transitional relief**	☐

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**