



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 Mandatory and/or Discretionary Relief - Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

Mandatory and/or discretionary relief may be awarded if a property is occupied by an organisation not established or conducted for profit and whose main objectives are charitable, philanthropic or religious, or concerned with education, social welfare, science, or literature or the fine arts.

- the maximum amount of mandatory relief that may be awarded is 80% of the net rates due;
- discretionary relief may be awarded to organisations that are eligible for mandatory relief. The maximum amount of discretionary rates relief may be awarded of up to 20% of the net rates payable;
- an award of discretionary relief of up to 100% of the net rates payable may be made for non-profit making organisations.

Any decisions made regarding your application will be in accordance with the Non Domestic Rates Local Government (Financial Provisions etc.) (Scotland) Act 1962 and local Moray Council policy.

Qualification

An award of Mandatory/Discretionary Rates Relief may be made if the following conditions are met

- the organisation must occupy the property in the fulfilment of its aims and objectives.
- if the applicant is a charitable organisation, it must be registered with the Office of the Scottish Charity Regulator (OSCR).

Moray Council Discretionary Relief Policy

Moray Council has a local policy for the disposal of applications for any award of discretionary rates relief which results in the following classes of ratepayers not being entitled to an award of this relief:

- national or regional organisations, unless for premises used to directly deliver their services to charities;
- free standing office accommodation used by national or regional charities;
- all Early Learning and Childcare providers.

In addition to these specific exclusions, the policy places the following conditions on any local charity that applies for any award of discretionary rates relief. A local charity will only receive such an award of relief if:

- it has unrestricted reserves of less than £100,000;
- it has an annual income of less than £300,000; and
- there is no other relief available to the charity for its property.

Completion Instructions

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

Parts 1 to 4 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 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: Ratepayer's Property

Property Address.....

.....Postcode.....

Property ReferenceAccount Reference

Part 3: Property Use

Exact date the organisation started using this property.....

What is the property used for.....

.....

.....

Which relief do you wish to apply for (please '✓' the appropriate box)

Mandatory

☐

Discretionary

☐

Mandatory & Discretionary

☐

I have checked there is no other relief to which my Charity is entitled

(please '✓' the appropriate box)?

Yes

☐

No

☐

Is the property occupied by an organisation which is registered with the Office of the Scottish Charity Regulator (please '✓' the appropriate box)?

Yes

☐

No

☐

(If "YES" please enclose a copy of the Registration Document showing the SC Registration Number along with a copy of the Constitution or Memorandum and Articles of Association and a copy of the latest set of audited or examined accounts)

Is the property occupied by a non-profit making organisation, which is not a registered charity (please '✓' the appropriate box)?

Yes

☐

No

☐

(Please forward a copy of the Constitution or Memorandum and Articles of Association and a copy of the latest set of audited or examined accounts)

If you are local charity making an application for discretionary rates relief:

- What is the amount of your charity's unrestricted reserves?
(Note: please ensure that you enclose evidence of these reserves with this form).
- What is the amount of your charity's annual income?
(Note: please ensure that you enclose evidence of this income with this form).

If the property is used as a **charity shop**:

(1) are the goods on sale mainly donated?

(please '✓' the appropriate box)

Yes

☐

No

☐

(2) what percentage of your stock is purchased **new** each year for resale?.....%

(3) provide details of the new stock you sell.....

(4) Are all proceeds given to charity (please '✓' the appropriate box)?

Yes

☐

No

☐

Part 4: 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**