



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 Rural Relief - Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

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

Introduction

The Local Government and Rating Act 1997 enables local authorities to grant remission of rates to certain classes of properties situated in rural areas.

Qualification

Local authorities may grant 100% mandatory relief in respect of qualifying general stores, post offices, petrol filling stations, small hotels and public houses, in rural settlements and have powers to grant up to 100% discretionary relief to properties considered to be of benefit to the community. Relief can only be considered if a property meets the conditions detailed below.

MANDATORY RELIEF

A property may qualify for a mandatory award of Rural Rates Relief if:

- it is within a rural settlement of less than 3,000 population;
- it is a Post Office and/or a shop mainly selling both food for human consumption (excluding confectionary) and general household goods;
- it is the only Post Office and/or general store in the settlement and the rateable value of the property does not exceed £8,500;
- it is the only petrol filling station, small hotel and public house in the settlement and the rateable value does not exceed £12,750.

DISCRETIONARY RELIEF

A property may qualify for a discretionary award of Rural Rates Relief if:

- it is within a rural settlement of less than 3,000 population;
- its rateable value does not exceed £17,000;
- the local authority is satisfied that it is used for purposes which are of benefit to the local community;
- the local authority is satisfied that it would be in the interests of Council Taxpayers to make an award of relief.

Rural Settlements

The statutory definition of a rural settlement for the purposes of the scheme is:

- it has a population not exceeding 3,000 at 31 December 1997;
- it is wholly or partly within a 'rural area' as prescribed by the Scottish Ministers.

The Scottish Ministers have designated Moray as a rural area, excluding the following localities:

Buckie
Elgin

Keith
Lossiemouth

Forres

Completion Instructions

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

Parts 1 to 5 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: Property Details

Property Address.....

.....Postcode.....

Property ReferenceAccount Reference

Part 3: Property Usage

Describe the use of your property (e.g. shop, Post Office) and the business undertaken within it.

.....

If you operate a Post Office, small hotel, filling station, or public house is it the only one in the settlement (please '✓' the appropriate box)?

YES ☐ NO ☐

If you sell both food and general household goods are you the only store that sells such goods in the settlement? (please '✓' the appropriate box)

YES ☐ NO ☐

Please use the space below to state why your business should be considered for relief. Continue on a separate sheet if necessary.

.....

Part 4: Subsidy Control

The amount of rates relief that you may be entitled to receive may be affected by Subsidy Control Act 2022. This act means this relief may only be offered to those ratepayers involved in economic activity as a Minimum Financial Assistance (MFA) subsidy under Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

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? (Please tick ✓ the appropriate box)

Yes

☐

No

☐

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

Part 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>.

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**