



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 New and Improved Building – Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

The Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018 & 2019 state that certain classes of new or improved buildings may receive relief.

Qualification

New Buildings – 100% relief may be awarded to some classes of new buildings entered on to the Valuation Roll on or after 1 April 2018. The new entry cannot be the result of the combination or division of an existing Valuation Roll entry. The occupant of a qualifying building may be entitled to a maximum period of twelve months 100% relief from the date of occupation.

Improved Buildings – any existing building which is improved or expanded on or after 1 April 2018 and work increases the rateable value may be entitled to relief for a maximum period of twelve months. This work cannot include the combination or division of an existing Valuation Roll entry. Relief will result in the rates payable continuing to be calculated using the building's rateable value prior to the improvement work. **Rates will remain payable once relief is awarded.** This relief is available each time that a building is improved and the rateable value increased.

Completion Instructions

If you want to apply for this relief, 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)

- Part 3a should only be filled in by the **ratepayer** for a **New Building**; or
- Part 3b should only be filled in by the **ratepayer** for an **Improved Building**

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 overleaf)

<input type="checkbox"/>
<input type="checkbox"/>

Individual

<input type="checkbox"/>
<input type="checkbox"/>

Limited Liability Partnership

Partnership

Part 3b: Improved Building Relief

This part of the form should only be completed if you are applying for relief for an **Improved Building** which had its rateable value increased on, or after, 1 April 2018. (Note: If you are seeking an award of relief for a building which has been newly inserted in the Valuation Roll, you should only complete **Part 3a. New Building Relief**).

Has the rateable value of the building in Part 2 increased? Yes ☐ No ☐ (please '✓' appropriate box)

If you ticked 'YES', on what date did the rateable value increase?

Please provide a description of the alterations and/or improvements that took place

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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** Email: **ratesforms@moray.gov.uk** Visit our website: www.moray.gov.uk