



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 **Licensed 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, Licensed Premises and Music Venues**); and
- its ratable value does not exceed £100,000.

A property which operates in the **Retail Hospitality and Leisure** (excluding Licensed 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

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.

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.

Section 1: Ratepayer Details

Ratepayer's Name

Correspondence Address

.....

..... Postcode.....

Ratepayer's Status (tick '✓' the appropriate box)

Charity (see note below)	<input type="checkbox"/>	Individual	<input type="checkbox"/>
Limited Liability Partnership	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
Private Limited Company	<input type="checkbox"/>	Public Limited Company (see note below)	<input type="checkbox"/>
Sole Trader	<input type="checkbox"/>		
Other (please state)	<input type="text"/>		

If the ratepayer is a Public Limited Company or Charity, please provide the information below:

Public Limited Company: State your Companies House Registration Number	<input type="text"/>
Charity: State your Charity Registration Number	<input type="text"/>

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	<input type="checkbox"/>	Class 2 Live music venue	<input type="checkbox"/>
Class 3 Public house or night club	<input type="checkbox"/>	Class 4 Restaurant	<input type="checkbox"/>

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	<input type="checkbox"/>	Class 2 Camping site	<input type="checkbox"/>
Class 3 Caravan)	<input type="checkbox"/>	Class 4 Caravan site	<input type="checkbox"/>
Class 5 Chalet, Holiday hut or Bothy	<input type="checkbox"/>	Class 6 Self-catering holiday accommodation	<input type="checkbox"/>
Class 7 Timeshare accommodation	<input type="checkbox"/>	Class 8 Market	<input type="checkbox"/>
Class 9 Retail shop	<input type="checkbox"/>	Class 10 Leisure	<input type="checkbox"/>
Class 11 Service providers	<input type="checkbox"/>	Class 12 Massage parlour or Health spa	<input type="checkbox"/>
Class 13 Funeral parlour	<input type="checkbox"/>	Class 14 Travel agency	<input type="checkbox"/>
Class 15 Meeting, event or activity space	<input type="checkbox"/>	Class 16 Facility for youth organisations	<input type="checkbox"/>

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 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>

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

Telephone **01343 563456** Contact moray.gov.uk/NDRenquiry website www.moray.gov.uk