



Moray Council
TAXATION SERVICES
Non Domestic Rates
Small Business Bonus Scheme Application Form 2020

<p>Name.....</p> <p>Address.....</p> <p>.....</p> <p>.....</p> <p>..... Postcode.....</p>	<p style="text-align: center; margin: 0;">Office use Only</p> <p>Account Reference.....</p> <p>Date of Issue.....</p> <p>Please return by.....</p>
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Introduction

The Small Business Bonus Scheme reduces the amount of rates payable by small businesses. From 1st April 2020 it can only be awarded to properties which are actively occupied.

Qualification

An award of Small Business Bonus Scheme relief may be made if the following conditions are met:

- the ratepayer must be in rateable occupation; and
- this/these must be the only properties the ratepayer has in Scotland

The rateable value thresholds and bandings of the scheme are set out in the following table:

Combined rateable value (RV) of all business properties in Scotland	Percentage of relief available subject to eligibility
Up to £15,000	100%
£15,001 to £18,000	25%
Upper limit for cumulative (RV) £35,000*	25%

The exact level of relief for each business will depend on:

- the **combined** rateable value of **all** properties in Scotland for which a ratepayer occupies or if vacant, is entitled to occupy
- whether or not each property is eligible for one of the existing rates relief schemes

*This allows a business with multiple properties with a cumulative rateable value between £18,001 and £35,000 to qualify for relief, if actively occupied, at 25% on each property with a rateable value of up to £18,000.

(excluding the rateable value of a property used mainly for a reverse vending machine)

Completion Instructions

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

Parts 1 to 6 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.....

Part 2: Property Details

Property Address

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Postcode.....Rateable Value.....

Is the property actively occupied/used for purpose (please '✓' the appropriate box) **YES** ☐ **NO** ☐

If **NO**, from what date did the property become vacant

Property Reference Account Reference

Part 3 – Other properties Owned/Operated in Moray

Do you have any other properties in Moray (please '✓' the appropriate box)? **YES** ☐ **NO** ☐

If **YES**, please give details of any other premises IN MORAY that you lease or own.

Property Address	Rateable Value	Actively Occupied? (please '✓' the appropriate box)
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.....	YES <input type="checkbox"/> NO <input type="checkbox"/>
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.....	YES <input type="checkbox"/> NO <input type="checkbox"/>
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If **NO**, from what date did each property become vacant.....

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Part 4 – Other properties Owned/Operated outwith Moray

Do you have any other properties outwith Moray (please '✓' the appropriate box)? **YES** ☐ **NO** ☐

If **YES**, please provide us with a copy of the most recent rates bill you have for each property.

Property Address	Rateable Value	Actively Occupied? (please '✓' the appropriate box)
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.....	YES <input type="checkbox"/> NO <input type="checkbox"/>
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.....	YES <input type="checkbox"/> NO <input type="checkbox"/>
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If **No**, from what date did each property become vacant.....

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Part 5: State Aid

If your business has received other public sector assistance in excess of €200,000 (or sterling equivalent) over a rolling three-year period (the *de minimus* limit for State aid), you may not qualify for relief. If you have in excess of, or close to, this sum over the past three years, please provide details.

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Part 6: Declaration

I declare that the information on this application is true and correct. I authorise the Council to make any necessary enquiries to check the information given on this application, 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 be prosecuted.

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