

Date of Issue:

Reference No:

Property:

**NON-DOMESTIC RATES
APPLICATION FOR MANDATORY/DISCRETIONARY RELIEF
BY CHARITIES AND SIMILAR ORGANISATIONS**

NOTES

- (1) Please answer the questions in the spaces provided.
- (2) Ensure a copy of your organisation's constitution is enclosed with this application.
- (3) Enclose your last 2 years financial statements in respect of the property for which relief is being applied. If you have not started to occupy the property, enclose a statement of the anticipated income and expenditure in respect of the first 12 months of use.
- (4) Prior to completing this form, please read the notes and flow charts on pages 2 - 4 of this form.
- (5) As a rule, relief is granted from the financial year in which application is made and is subject to periodic re-certification. No retrospective relief will be granted, unless the Rating Authority has made an error.
- (6) If you fail to provide a completed application form and where applicable supporting information within 28 days, the Council will consider that you no longer wish to apply.

QUESTIONS

1. Is your organisation a Charity? YES/NO (delete as appropriate). If YES Charity Number is
2. If not a charity, does your organisation have an Inland Revenue Tax Exemption Certificate? YES/NO (delete as appropriate). If YES please enclose a copy Certificate.
3. The date from which relief is being claimed.....
4. Describe the use made of the property, by all the organisations and individuals making use of it. (Please continue on a separate sheet if necessary).

5. Is a liquor or gaming licence held for the premises? YES/NO (delete as appropriate).
6. Is the membership of your organisation by invitation only? YES/NO (delete as appropriate).
7. Is income generated on the premises, for example sales, payments for services/lets? YES/NO If yes, please give a brief description.

Name of organisation submitting application	
Name of person submitting application and their position in organisation	
.....	
Correspondence address	
Daytime telephone number	E-mail address
Signature	Date

MANDATORY RELIEF – 80% OF UNIFORM BUSINESS RATE

Who may apply?

1. Registered Charities (or Trustees for a charity).
2. Charity Shops.
3. Organisations, not a charity, holding an Inland Revenue Tax Exemption Certificate.

What conditions are there?

- (a) Subjects must be occupied by a charity, or by Trustees for a charity or charities.
- (b) Subjects must be wholly or mainly used for charitable purposes.
- (c) Entitlement is reviewed periodically, and on any change of occupation and/or use relief may be curtailed.
- (d) Charity shops (unless entitled under (a) and (b)) (i) must be use wholly or mainly for the sale of goods **donated** to a charity and (ii) proceeds of sale (after expenses) must be applied for the purposes of the charity or charities.

DISCRETIONARY RELIEF – BETWEEN 20% AND 100% IN QUALIFYING CASES

Who may apply?

1. Organisations already eligible for mandatory relief.
2. Organisations determined by the Council to be of a “Quasi-Charitable” nature.

What conditions are there?

- (a) The premises must not hold a liquor or gaming licence.
- (b) The premises must not be used to carry out an operation of a commercial nature where proceeds from the operation represent a significant proportion of the organisation’s total turnover from the premises.
- (c) The organisation must not fall within a class of applicants which The Highland Council wishes to exclude from discretionary award.
- (d) The organisation must use the premises for charitable purposes, i.e. (i) the relief of poverty, (ii) the advancement of religion, (iii) the advancement of education, (iv) other purposes beneficial to the community.
- (e) The application must provide sufficient information to allow officers of The Highland Council to determine whether the organisation is of a quasi-charitable nature in terms of Section 4 (5) of the Local Government (Financial Provisions Etc) (Scotland) Act, 1962.
- (f) Entitlement is reviewed periodically, and on any change of occupation and/or use relief may be curtailed.

SPORTS CLUBS RELIEF – 80% OR 100%

Who may apply?

1. Any sports club occupying rateable subjects.

What conditions are there?

- (a) Subjects must be wholly or mainly used for the purposes of sport or recreation.
- (b) In the case of premises holding a liquor or gaming licence and earning 30% or more on gross sales, the relief awarded is restricted to 80%.
- (c) Where the gross profit on bar sales is less than 30% no relief is awarded.
- (d) Sports club without a gaming or liquor licence are entitled to 100% relief.
- (e) Entitlement is reviewed periodically, and on any change of occupation, use or licence status relief may be curtailed.

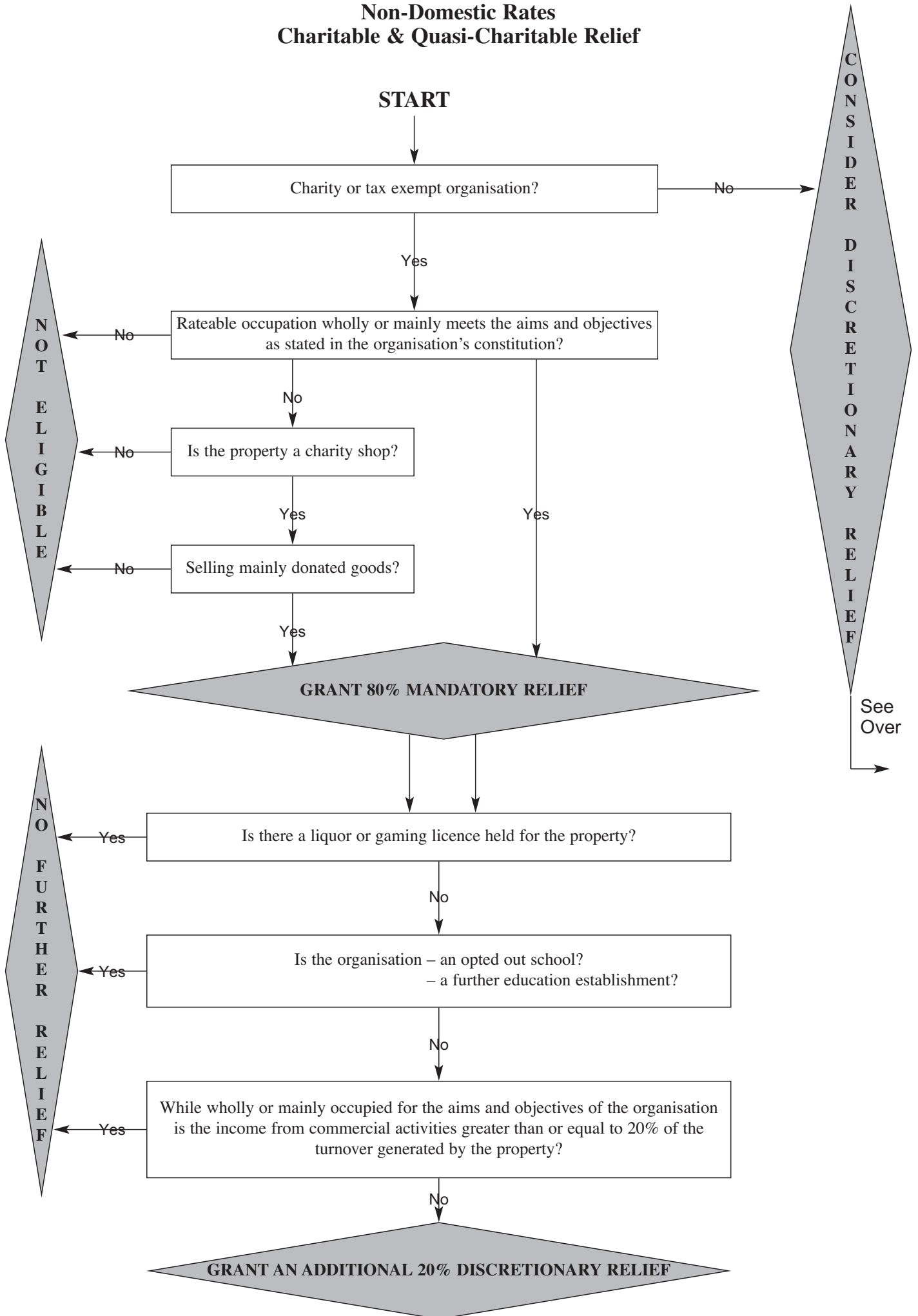
HOW TO APPLY

**Complete this form, return it with the supporting information to,
Non Domestic Rates, The Highland Council, Policy and Development Team, Exchequer Section, PO Box 5650,
Inverness IV3 5YX.**

Data Protection

The information you have supplied will be used for the purpose for which you have provided it, and any relevant procedures following from this. This data will be maintained in accordance with the Act and will not be passed on or sold to any other organisation without prior approval unless this is a legal requirement.

Non-Domestic Rates Charitable & Quasi-Charitable Relief



Non-Domestic Rates Discretionary Relief

