



Non-Domestic Rates
Application form for Mandatory / Discretionary Relief

<p>The property for which you are claiming: Description:</p> <p>Rateable Value: £</p>
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Date:

Non-Domestic Rates reference:

When completed, this form should be e-mailed to: **nondomesticrates@edinburgh.gov.uk**

or returned to:

Non-Domestic Rates Section
The City of Edinburgh Council
PO BOX 463
Edinburgh
EH7 9DJ

Property reference:

If you have any general enquiries or require help with completing this form, please phone 0131 469 5746.

1. On what date was the property occupied?

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2. **The Rateable Property** - if your property fits one of the following four categories, please provide the information requested. Otherwise, please go to *Question 3*.

i. If your property is used as a **Community Centre** or **Village Hall**, give details of the community facilities provided e.g. a weekly timetable of events [see note 3(i)]:

ii. If occupied by a **recreational club**, give details of the activities [see note 3(ii)]:

iii. If occupied exclusively or principally for athletic or sporting purposes, give details of the **sport** played and the numbers of playing / non-playing members [see note 3(iv)]:

iv. If used as a **Charity Shop**, are the goods on sale mainly donated?

Please tick

Yes No

Are all proceeds donated to charity?

Yes No

3. If the accommodation is not occupied solely by the organisation named at the top of the form, please state:

i. the name and communication address of the other occupiers: _____

ii. the proportion of space used by the other occupiers: _____

iii. the proportion of time that the occupiers use the accommodation: _____

iv. if the other occupier is a charitable organisation: Yes No
(if 'Yes', please send confirmation)

4. The Organisation (see note 2)

i. Is occupation by an institution or other organisation established for charitable purposes only? Yes No

ii. If mainly concerned with young people aged under 19, give details of the number and age range of the membership. Also, please confirm if it is restricted in any way:

iii. If it is an athletic or sporting organisation, are the assets of the club owned by the entire ordinary membership? Yes No

iv. If the property is occupied by an athletic or sporting organisation, is it a members' club, association or company operated on a non-commercial basis where no profits are distributed in any way other than for the benefit of the membership? [see note 3(iv)] Yes No

v. Is there a licence to sell alcoholic liquor? Yes No

If there is, is the sale or supply of this merely a social adjunct to the principal purpose of the organisation? AND Yes No

Is the income derived from the sale used solely for the benefit of club activities? Yes No

What are the main aims and objects of the organisation? (please tick as appropriate)

- | | | | |
|--------------------------|--------------------------|---------------------------------------|--------------------------|
| Philanthropic | <input type="checkbox"/> | Welfare | <input type="checkbox"/> |
| Religious | <input type="checkbox"/> | Science | <input type="checkbox"/> |
| Concerned with education | <input type="checkbox"/> | Literature | <input type="checkbox"/> |
| Social | <input type="checkbox"/> | The fine arts | <input type="checkbox"/> |
| Other | <input type="checkbox"/> | (if other, please state details here) | |

What is the specific use of the property?

Are you applying for Discretionary Relief?

Yes No

If you ticked 'Yes', please provide: leaflets; numbers of playing and social members; timetable of events

The following documents must be provided in support of the application and these will be retained:

- i. Memorandum of Association or Constitution
- ii. Proof of exemption from payment of liability for tax under the provisions of Section 505 of the Income and Corporation Taxes Act 1988 on the grounds of charitable status (mandatory relief only)
- iii. Audited accounts
- iv. Annual Report and Syllabus of meetings (if appropriate)

You may be required to submit accounts annually.

Declaration

Please read this declaration carefully before you sign and date it.

- I declare that the information given on this form is correct and true.
- I authorise the Council to make any necessary enquiries to check the information.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may be prosecuted.

Your signature

Date:

Your Name in block capitals:

Your position within the organisation:

Please give your e-mail address:

Please give your phone number:

Please give your home address:

Non-Domestic Rates

Explanatory Notes to accompany a Mandatory / Discretionary Relief Application

1. The name of the organisation claiming relief must appear in the Assessment Roll as the occupier of the rateable property. A separate application is required for each rateable property appearing on the Roll. Joint occupation or use of the premises by another party could affect eligibility for relief. Full details of any such arrangement must be declared.
2. **Charity** - means an institution or other organisation established for charitable purposes only.
Organisation - includes any person administering a trust.
Charitable - is to be construed in the same way as if it were contained in the Income Tax Acts.

The power to grant Discretionary Rating Relief (DRR) is governed by the provisions of the Local Government (Financial Provisions Etc) (Scotland) Act 1962, as amended.

- a) Under the terms of the 1962 Act, a Rating Authority may grant Discretionary Rate Relief in respect of :
 - any lands and heritages which are occupied by, or by trustees for, a charity and are wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
 - any lands and heritages occupied for the purposes of one or more institutions or other organisations (whether corporate or unincorporated) which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
 - any lands and heritages occupied for the purposes of a club society or other organisation not established or conducted for profit, and which are wholly or mainly used for the purposes of recreation.

DISCRETIONARY RELIEF POLICY

The Council's current policy is to grant relief as follows:

- a) An additional 20% Discretionary Rates Relief is granted to organisations already in receipt of Mandatory Relief where they:
 - are mainly concerned with working with youths (defined as under 19 years of age)
OR
 - provide community facilities in village halls and community centres.
 - support organisations which aim to provide benefit primarily to Edinburgh residents and Council Tax payers.
 - provide and maintain grounds and buildings used for the purposes of recreation or leisure time occupation where facilities are available to members of the public at large.

For information, Mandatory Relief is granted to charities where they occupy premises and use them wholly or mainly for charitable purposes.

- b) 50% Discretionary Rates Relief is granted to recreation clubs which do not have a license to sell alcohol.
- c) 100% Discretionary Rates Relief is granted to all clubs who meet the definition of 'Sports Clubs' as set out by the Scottish Sports Association and who operate an equal opportunities policy.

This relief is granted subject to full compensation for such relief being contained within the Rating Pool arrangements.

- b) 80% Discretionary Rates Relief is granted in respect of properties used for recreational purposes and occupied by clubs / societies which are charitable bodies and not established / conducted for profit.