

Guidance for the completion of rate relief applications under Sections 43 And 47 of the Local Government Finance Act 1988

These notes are designed to help you complete the enclosed application form for relief from National Non-Domestic Rates (NNDR).

The scheme

There are two parts to the scheme. The first is a mandatory relief that allows 80 per cent relief from rate liability. This normally will be awarded when the organisation is a **charity** or is **exempt from charitable status**, and the property is mainly used for charitable purposes. Community Amateur Sports Clubs (CASCs) registered with HM Revenue & Customs are also eligible for mandatory rate relief where the property is occupied by the CASC and is wholly or mainly used as a sports club.

The second part is discretionary relief that is itself split into two parts. 'Top-up' relief of up to the remaining 20 per cent **may** be awarded to those organisations with mandatory relief. The Council **may** also award relief of up to 100 per cent to organisations **not established or conducted for profit**. These organisations should be charitable or otherwise philanthropic or religious, or be concerned with education, social welfare, science, literature or the fine arts. Relief **may** also be awarded when a property is used for recreation and is occupied by a club, society, or other organisation **not established or conducted for profit**.

There is no automatic right to discretionary relief.

Further advice or information can be obtained from the Non-Domestic Rate Service on **0845 300 5562**.

Please return your completed application form to: **Non-Domestic Rates Section, South Oxfordshire District Council, PO Box 162, Erith, DA8 9DS**

Alternative formats

'You can get our non-domestic rate relief application in alternative formats, upon request. These include large print, Braille, audio cassette, computer disk and email.

Please contact the Non-Domestic Rate Service.



0845 300 5562



sodc.businessrates@secure.capita.co.uk

Section one – The organisation.

Question	Guidance
1	Please insert the normal name of the organisation
2	Please insert the name of the person to be contacted by the Council if a need arises or to whom the notification of decision should be sent
3	Please insert the address to which all correspondence should be sent
4	Please insert the address of the property for which relief is being sought.
5	A yes answer will allow the Council to consider awarding mandatory relief. Advice about charity registration can be obtained from the Charity Commissioners on 0845 3000 218 (www.charitycommission.gov.uk). They will also be able to advise you of the organisation's charity number if you are unable to locate this. If the organisation is not a registered charity the answer will be no .
6	If the answer to question 5 is no , the organisation may still qualify for mandatory relief if it is exempt from registration. If the organisation is exempt please answer yes and give reasons for this exemption (examples of exempt organisations are grant maintained schools, any registered society within the meaning of the Industrial and Provident Societies Act 1965, and Universities). The Charity Commissioners can give advice on exemption from registration, telephone number 0845 3000 218 (www.charitycommission.gov.uk).
7	A yes answer will allow the Council to consider awarding mandatory relief. Community Amateur Sports Club (CASC) status is an initiative run by HM Revenue & Customs, which gives, sports clubs (or clubs with sport as their main purpose) many of the benefits of charitable status without the various administrative responsibilities associated with being a charity. Advice about CASC registration can be obtained from HM Revenue & Customs on 0845 302 0203 (www.hmrc.gov.uk).
8	Please insert for what purpose the property is mainly used, for example administration, training, meetings or sporting activities.

- 9 If the property is being used as a “charity shop” to assess if mandatory relief applies the Council needs to confirm if the shop is wholly or mainly used for the sale of goods given to the charity. Please confirm if the items sold in the premises are donated to the charity or are some items manufactured for the purposes of the charity?
- 10 Please confirm if the proceeds of the sale of the goods are used for the purposes of the charity.

Section two – discretionary relief

Question

Guidance

- 11 The main objectives will often be listed in the memorandum and articles of association or the rules of the organisation. Examples would include advancement of religion or the advancement of education. Merit will be given to organisations that enhance or supplement the work of the Council.
- 12 Please indicate which section of the community your organisation mainly benefits. The Council is interested to see if the organisation encourages use by disadvantaged groups. Disadvantaged groups may include disabled persons the elderly or those on low income. One way this can occur is by offering reduced fees or membership to certain sections of the community. The Council would like to see that each organisation has as wide a take-up and use of facilities as possible. As council taxpayers will be subsidising discretionary awards the Council particularly welcomes applications from organisations that has users mainly from within the district of the Council.
- 13 Examples where access is restricted would include membership by invitation only, high subscriptions or no disabled facilities. Please also advise if there is a waiting list for membership or use and how long this is.
- 14 Does the organisation provide training and education to members and others? The Council is interested to see if the organisation runs schemes for particular groups to develop skills. The Council wishes to see evidence of the gaining of knowledge and skills.
- 15 Being a branch of a national organisation or being affiliated to a national organisation will not necessarily be a disadvantage. The Council is, however, keen to receive applications from local groups or those with main objectives that encourage local use.

- 16 Please supply any other information that you feel would assist the Council in making its decision. The Council is keen to see demonstrated that there is a real need for relief. If relief would enable the organisation to survive or to develop in new or innovative ways this is more likely to be favoured than in cases where relief would represent a relatively insignificant supplement to an organisations assets. The Council is also keen to receive evidence that organisations participate in environmental protection activities such as recycling. The Council welcomes evidence that it will be in the interests of its council taxpayers to grant relief.

Section three – supporting documents and declaration

Item	Guidance
Supporting documents	If the organisation does not have any of the required documents please state this next to the item concerned. Sufficient reason may avoid your application being prejudiced by the non-supply of documents.
Declaration	Failure to complete this section will result in the application being rejected.