

**APPLICATION FOR MANDATORY AND/OR DISCRETIONARY RELIEF OF NON DOMESTIC RATES**

|  |  |  |  |
| --- | --- | --- | --- |
| **ACCOUNT REF NO:** |  |  |  |
|  |  |  | **Argyll & Bute Council** |
| **NAME & ADDRESS:** |  | **Customer and Support Services** |
|  | **Kintyre House** |
|  | **Snipefield Industrial Estate** |
|  | **Campbeltown** |
|  | **PA28 6SY** |
|  |  |
|  | **Tel: 01586 555249** |
|  | **Fax: 01586 553050** |
|  | **E-mail: ndr@argyll-bute.gov.uk** |

This form should be completed in respect of premises where you wish to claim Mandatory, Discretionary or Sports relief. You must be a charity, non-profit making organisation or sports club to qualify for these reliefs. You **must** also submit documentary evidence to support your claim, which is a copy of your organisation’s constitution and the latest audited accounts.  The following amounts of relief may be applicable:

|  |  |
| --- | --- |
| Registered Charity (registered with Office of Scottish Charity Regulator) | 80% Mandatory relief plus20% Discretionary relief |
| Non Profit Making organisation which is charitable or providing Social Benefit | 100% Discretionary relief |
| Sports Club Licensed to sell alcohol | 75% Licensed relief |
| Sports Club Unlicensed | 100% Unlicensed relief |
| Sports Club registered as a Community Amateur Sports Club | 80% Mandatory relief |

Any decisions made regarding your application will be in accordance with the Non Domestic Rates Local Government (Financial Provisions etc) (Scotland) Act 1962.

**SECTION 1 - ORGANISATION DETAILS**

**Name of Organisation:**

**Address of Property:**

**SECTION 2 – OCCUPATION OF PROPERTY**

a) Is the property occupied by, or by the trustees for, a charity and is **wholly** or **mainly** used for charitable purposes?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

b) **Or** is within a category specified by the Secretary of State by Order, being a category of lands and heritages which are not used for profit making purposes, which are wholly or mainly used as residential accommodation for person living separately from any family and in which certain facilities are shared by those persons?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

c) Please select which type of organisation you are claiming relief for:

|  |  |  |  |
| --- | --- | --- | --- |
| Registered Charity |  |  |  |
| Non Profit Making |  |  |  |
| Sports Club |  |  |  |

**SECTION 3 – WHAT RELIEF ARE YOU APPLYING FOR?**

|  |  |  |  |
| --- | --- | --- | --- |
| Mandatory |  |  | (Complete Section 4) |
| Discretionary |  |  | (Complete Section 5) |
| Both |  |  | (Complete Sections 4 & 5) |

**SECTION 4 – MANDATORY RELIEF**

a) Is your organisation a charity, registered on the Scottish Charity Register?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

 **SC**

 If yes, please provide your charity reference number:

b) If relief is being claimed on the grounds that the property falls within a category specified at Section 2b above, please quote the relevant category and give brief details of the purposes for which the property is used:

c) Is the property or any other property associated with the organisation licensed to sell alcoholic liquor? (This will restrict the amount of relief available)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

**SECTION 5 – DISCRETIONARY RELIEF**

a) Please select one of the following options which best describes the purpose of the occupation of the property (please tick all that applies):

|  |  |  |
| --- | --- | --- |
|  |  | **Is a registered charity** |
|  |  |  |
|  |  | **Is not a registered charity but its purposes are charitable**Occupied by the person or organisation named above and the property is wholly or mainly used for charitable purposes. |
|  |  |
|  |  |  |
|  |  | **Social Benefit**The property occupied by the organisation which is not established or conducted for profit and whose main objectives are, and the use made of the property is concerned with Education or Science or Social Welfare or Literature or Fine Arts or otherwise philanthropic. |
|  |
|  |  |
|  |  |  |
|  |  | Please give brief detail: |  |
|  |  |  |
|  |  | **Recreational/Sporting**Occupied for the purpose of a club, society or other organisation not established for profit, and the property is wholly or mainly used for recreation etc. |
|  |
|  |  |
|  |  |  |
|  |  | Please give brief detail: |  |

b) Are you registered with the Inland Revenue as a Community Amateur Sports Club (CASC)?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

 If YES, please provide your CASC registration number:

c) Is the property (or any other property associated with the organisation) licensed to sell alcoholic liquor?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **YES** |  |  | **NO** |  |

d) If the premises are used as a charity shop, please detail the approximate percentage of goods which are donated:

 %

e) Argyll and Bute Council is committed to equality, therefore applicants for discretionary relief must have a constitution which demonstrates a commitment to equality and must operate an equal opportunities policy. In order for your application for discretionary relief to be considered, **a copy of the organisations equal opportunities policy must be supplied.**

**SECTION 6 - DECLARATION**

I/We apply for relief of the rates payable in respect of the above property. I/We certify that the information provided is correct at the date of signing this form and that I or my successors in office will notify the rating authority if:

1. There is a change in use
2. The organisation or a property associated with it is granted a license to sell alcoholic liquor.

|  |  |
| --- | --- |
| **Signature** |  |
| **Appointment/Position** |  |
| **Date** |  |

**SECTION 7 – DOCUMENTARY EVIDENCE**

In order to assess any entitlement to relief, it is essential that you enclose the following with your application:

* A copy of the Constitution and rules of the organisation
* A copy of the latest set of audited accounts (in the case of a new organisation, an estimate of the first year’s income and expenditure)
* A copy of the organisations Equal Opportunities Policy (If applying for Discretionary Relief)

**PLEASE RETURN COMPLETED FORM ALONG WITH SUPPORTING DOCUMENTATION TO:**

**Argyll & Bute Council**

**Non Domestic Rates Department**

**Kintyre House**

**Snipefield Industrial Estate**

**Campbeltown**

**PA28 6SY**

The full privacy notice for NDR can be found on our website <https://www.argyll-bute.gov.uk/data-protection#privacy>. You have a right to apply for a copy of the information we hold about you, and to have any inaccuracies corrected. Should you wish to exercise this right, your request must be made in writing to the Data Protection Officer, Argyll & Bute Council, Kilmory, Lochgilphead, PA31 8RT, e-mail iain,jackson@argyll-bute.gov.uk or telephone 01546 604188.