

Application for Business Rates Relief Charities and Non Profit Making Organisations



This form should be completed if you are applying for rates relief if your organisation is a charity, a non-profit making organisation (that is of a charitable nature), or used for the purposes of recreation.

Part 1 About the organisation

Name of organisation applying for relief _____

Address of property on which relief is being sought _____

_____ Postcode _____

Name of person submitting the claim _____

Capacity in which you are acting on behalf of the organisation (for example, treasurer) _____

Correspondence Address _____

_____ Postcode _____

Part 2 Purpose of the organisation

1. Is the organisation a registered charity? No

Yes Please give the Charity Number

2. Is the organisation declared to be a charity for Income Tax purposes and have an Inland Revenue Tax Exemption Certificate? No

Yes Please enclose a copy certificate

3. If the organisation is not a charity, please answer the following questions:

Is the organisation established or conducted for profit? No

Yes

Is the main object of the organisation charitable or otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts? No

Yes Please give a brief description

Is the property occupied for the purposes of a club, society or other organisation that is not established or conducted for profit and used wholly or mainly for purposes of recreation? No

Yes Please give brief description of the purpose

4. Is the property occupied by a registered community amateur sports club (registered under Schedule 18 of the Finance Act 2002)? No (or don't know) Yes

Part 4 Declaration

Before signing the declaration please ensure that you have read the notes shown below.

I declare to the best of my knowledge and belief that the information on this form is true and accurate. I will tell you immediately if there is a change in circumstances that might affect entitlement to rating relief.

Signature _____ Date ____/____/____ Telephone: _____

Name (print) _____

Capacity in which you are acting on behalf of the organisation (for example, treasurer).

Notes on Rating Relief

Mandatory Relief of 80%

Relief may apply to properties occupied by, or by the trustees of, a registered charity, including organisations that are declared as a charity for Income Tax purposes.

The property must be used wholly or mainly for charitable purposes. If the property is a charitable shop it must be wholly or mainly used for the sale of goods *donated* to a charity and the proceeds of sale (after deduction of expenses) are applied for the purposes of the charity.

Mandatory rates relief of 80% may apply to community amateur sports clubs that are registered under Schedule 18 of the Finance Act 2002.

Discretionary Relief, between 20% and 100%

Relief may apply to organisations already eligible for mandatory relief or organisations that are determined by the Council to be a 'Quasi-Charitable' nature.

The premises must be used for charitable purposes and must not be used for commercial sales. The organisation must not fall within a class of applicants which Orkney Islands Council wish to exclude from discretionary relief. Entitlement is reviewed periodically, and on any change of occupation and/or use, relief may be ended.

Sports Club Relief of 100%

Relief may apply to any sports club occupying rateable subjects. The subjects must be used wholly or mainly for the purposes of sport or recreation and not established or conducted for profit. Entitlement is reviewed periodically, and on any change of occupation, use or licence status relief may be ended.

The information is being requested under the Local Government (Financial Provisions etc)(Scotland) Act 1962

Please return the completed form to the Revenues Section, Corporate Services, Orkney Islands Council, Council Offices, Kirkwall, Orkney, KW15 1NY.
Tel: (01856) 873535 Ext 2133 or Direct Dial (01856) 886322 , Fax (01856) 878074, email: revenues@orkney.gov.uk

Jul 13

For official use only:	
Property _____	NDR Acc No. _____
Property Ref. _____	Input by _____ Date ____/____/____ Charity No checked & attached Y / N
Relief awarded: Mandatory 80% _____ Discretionary 20% _____ Discretionary 100% _____ Other _____	