

NON DOMESTIC RATES

APPLICATION FOR CHARITABLE RELIEF



PROPERTY REFERENCE NUMBER

ACCOUNT NUMBER

If you require any help in completing this form, please telephone Customer Advice & Support Service on

0300 100 1800

or visit any Council Contact Centre/Library Contact Centre (further information is available on page 3 of this application form) where our staff will be pleased to give you confidential assistance.

INTRODUCTION

Certain properties may be entitled to relief from non domestic rates if they meet the statutory conditions (these are shown in the notes overleaf).

To claim relief please complete this form using block capitals and return it without delay to the address shown overleaf together with the following documents:

- **A copy of the organisation's constitution, rules or Articles of Association (whichever is appropriate)**
- **A copy of the latest available accounts**
- **A copy of the letter from the Office of the Scottish Charity Regulator which confirms the organisation's charitable status and Scottish Charity Number (if appropriate)**
- **Other information in support of this application (if any).**

THE APPLICANT

NAME OF ORGANISATION OCCUPYING THE PROPERTY

HAS THE ORGANISATION BEEN GRANTED CHARITABLE STATUS BY THE OFFICE OF THE SCOTTISH CHARITY REGULATOR? Enter YES OR NO

WHAT ARE THE PRINCIPAL OBJECTIVES OF THIS ORGANISATION?

DOES THIS ORGANISATION OCCUPY ANY PROPERTY, THE USE OF WHICH INCLUDES THE SALE OF ALCOHOL?

Enter YES OR NO

THE PROPERTY

WHAT IS THE ADDRESS OF THE PROPERTY FOR WHICH RELIEF IS CLAIMED?

WHO OWNS THE PROPERTY?

FROM WHEN?

WHO IS THE TENANT (IF ANY)?

FROM WHEN?

IS THE PROPERTY ON WHICH RELIEF IS CLAIMED USED FOR THE SALE OF ALCOHOL?

Enter YES OR NO

PLEASE DESCRIBE FULLY ALL THE USES OF THE PROPERTY INCLUDING USE BY PEOPLE OR ORGANISATIONS OTHER THAN THE APPLICANT.

Continue on a separate sheet if necessary

DECLARATION

I declare that to the best of my knowledge the information given is true and complete. I understand that Scottish Borders Council may undertake such enquiries it considers appropriate (including inspection of property) to verify this claim. I undertake to advise the Council of any change of circumstances which may affect entitlement to relief.

Your Signature

Date

Name

Tel No

Address for
Correspondence

Capacity (e.g. Secretary, Treasurer, etc.)

When completed, this form should be returned to

**Scottish Borders Council
Customer Advice & Support Service
Council Headquarters
Newtown St. Boswells
Melrose TD6 0SA**

For Official Use	
Act By	
Date	

COUNCIL CONTACT CENTRES/LIBRARY CONTACT CENTRES

You can find out the opening times from our website at www.scotborders.gov.uk/contactcentres or by calling **0300 100 1800** and following the appropriate instructions. They are also displayed at each office.

Coldstream, Library Contact Centre, Gateway Centre
Duns, Library Contact Centre, 49 Newtown Street
Eyemouth, Old High School, Coldingham Road
Galashiels, Paton Street
Hawick, High Street
Innerleithen, Library Contact Centre, Buccleuch Street

Jedburgh, Library Contact Centre, Castlegate
Kelso, Library Contact Centre, Bowmont Street
Newtown St Boswells, Council Headquarters
Peebles, High Street
Selkirk, High Street

1. STATUTORY PROVISIONS

The statutory provisions governing Rates Relief are contained in the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which are summarised below. If any applicant wishes sight of these full statutory provisions they should contact the Non Domestic Rates Team as detailed on the front page of this form.

2. MANDATORY RELIEF

The Council is obliged to grant Mandatory Relief in any of the following circumstances:

- (a) Where property is occupied by a charity **and** it is used wholly or mainly for charitable purposes
- (b) Where a property is occupied by a registered community amateur sports club and it is used wholly or mainly for the purposes of that club or other registered clubs
- (c) Where the property is held on trust for use as an almshouse
- (d) Where the property is 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 a charity.

In this connection -

“charity” means an organisation established for charitable purposes only **and**

“charitable” is construed in the same way as in the Income Tax Acts.

“registered community sports club” is defined in the Finance Act 2002.

The level of relief is laid down as 80% of the National Non Domestic Rate.

3. DISCRETIONARY RELIEF

The Council has discretionary powers to grant rates relief in the following circumstances:-

- (a) Where the property is occupied by an organisation entitled to mandatory relief (i.e. **additional** discretionary relief may be granted)
- (b) Where the property is occupied by an institution or organisation not established or conducted for profit, the main objectives of which are charitable or philanthropic or religious or concerned with education, social welfare, literature or the fine arts
- (c) Where the property is wholly or mainly used for purposes of recreation and is occupied by a club, society or other organisation not established for profit.

4. SCOTTISH BORDERS COUNCIL POLICY

The current policy is detailed overleaf.

SCOTTISH BORDERS COUNCIL RATES RELIEF POLICY

1. The following levels of relief, being combinations of mandatory and discretionary relief as appropriate, will be allowed:-

- | | | |
|---------------------------------------|-----------------------|--------|
| (a) Educational Organisations | - Independent Museums | - 100% |
| | - Others | - 80% |
| (b) Religious Organisations | | - 80% |
| (c) Youth and Community Organisations | | - 100% |
| (d) Housing Associations | | - 80% |
| (e) Charity Shops | | - 80% |
| (f) Voluntary Organisations | | - 100% |

Action for Children	Citizens' Advice Bureau
Addaction Borders	Eastgate Theatre & Arts Centre
Association of Voluntary Services	Let's Talk Counselling
BGH Chaplaincy Centre	Peoples Dispensary for Sick Animals
Borders Council on Alcoholism	Princess Royal Trust Borders Carer Centre
Borders Forest Trust	Relief Aid to Romanian Orphans
Borders Samaritans	Royal National Lifeboat Institute
Borders Search and Rescue Unit	Scottish Society for Prevention of Cruelty to Animals
Border Women's Aid	Toc H
British Red Cross Society	Tweed Valley Mountain Rescue Team
Cancer Relief MacMillan Fund	Volunteer Centre Borders
Cancer Research UK Scotland	Volunteer Development Tweeddale
Children 1st	W.R.V.S

- | | |
|---|--------|
| (g) Other Voluntary Organisations | - 80% |
| (h) Recreational Organisations
(in respect of unlicensed premises) | - 100% |
| (i) Sports Clubs (in respect of licensed premises) subject to
their meeting the following criteria | - 100% |

The property must be occupied by a Club, Society or Association -

Which is not established or conducted for profit in a commercial sense;

The principal objects of which (as declared in the Constitution or Rules) are the provision of facilities and/or encouragement of or participation in athletic or sporting activities as may be recognised by the Scottish Sports Council as being eligible for grant aid through the National Governing Body of the sport;

The assets of which are exclusively owned or in the legal possession of the entire ordinary membership;

All members of which shall be eligible to participate in or make use of the athletic or sporting activities and facilities.

The property must be used wholly or mainly for the purposes of the Club, Society or Association.

The provision of licensed facilities must be ancillary to the main purposes of the club, society or association and the income from which must be wholly applied for these purposes.

- | | | |
|--------------------------|-----------------------|-------|
| (j) Royal British Legion | - unlicensed premises | - 80% |
| | - licensed premises | - 50% |

2. Subject to 1(i) and (j) above, no discretionary relief will be granted to any organisation in respect of licensed premises.
3. Applicants not falling within the categories referred to above will be dealt with individually by the Sub-Committee.