

Please ask for: Non Domestic Rates  
Contact Number: 01463 702984  
Email Address: nondomesticrates@highland.gov.uk  
Our Ref:  
Your Ref:  
Date:

**NON DOMESTIC RATES**  
Mandatory/Discretionary Relief  
by Charities and Similar Organisations

**Property Description:**  
**Property Address:**

**Notes on the completion of this form**

- Please answer the questions in the spaces provided.
- Ensure a copy of your organisation's constitution is enclosed with this application.
- Enclose your last 2 years financial statements in respect of the property for which relief is being applied.
- If you have not started to occupy the property, enclose a statement of the anticipated income and expenditure in respect of the first 12 months of use.
- Prior to completing this form, please read the notes overleaf.
- As a rule, relief is granted from the financial year in which application is made and is subject to periodic review.
- If you fail to provide a completed application form and supporting information within 28 days, the Council will consider that you no longer wish to apply.

**Questions**

1. Is your organisation a registered charity OR a social enterprise OR a community interest company (please circle as appropriate) or other (please specify) \_\_\_\_\_
2. If a registered charity please provide charity number \_\_\_\_\_
3. If not a charity, does your organisation have a HM Revenues & Customs Tax Exemption certificate?  
YES/NO (*delete as appropriate*) If YES please enclose a copy Certificate.
4. Is your organisation a Sports Club? YES/NO (*delete as appropriate*). If yes, are you registered as a Community Amateur Sports Club (CASC) with HM Revenue & Customs.
5. The date from which relief is being claimed \_\_\_\_\_
6. Describe the use made of the property, by all the organisation and individuals making use of it.  
(Please continue on a separate sheet is necessary) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
7. Is a liquor or gaming licence held for the premises? YES/NO (*delete as appropriate*)  
If YES please confirm the type of licence that is held and the number of licensed functions per calendar year \_\_\_\_\_
8. Is the membership of your organisation by invitation only? YES/NO (*delete as appropriate*)
9. Is income generated on the premises, for example sales, payments for services/lets? YES/NO  
If YES, please give a brief description \_\_\_\_\_

**10.** Do you operate an Equal Opportunities Policy? YES/NO If yes please provide a copy of your policy.

### Details of Application

- Name of organisation submitting application \_\_\_\_\_
- Name of person submitting application and their position in organisation \_\_\_\_\_
- Correspondence Address \_\_\_\_\_
- Contact Telephone Number \_\_\_\_\_
- E-mail Address \_\_\_\_\_

### Declaration

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

Warning: It is an offence to give false information.

I declare that the information I have given on this form is correct and complete.

I understand that if I give information that is wrong or not complete or fail to report a change, which may affect my relief, I may be prosecuted.

A privacy notice explaining how The Highland Council manages your information for the purpose of collecting non domestic rates and administering rates reliefs is detailed here:

[www.highland.gov.uk/privacy-Non\\_domestic\\_rates\\_payments](http://www.highland.gov.uk/privacy-Non_domestic_rates_payments) Please tick this box to confirm that you have read the privacy notice.

- Signature \_\_\_\_\_ Date \_\_\_\_\_

### Mandatory Relief - 80% of Uniform Business Rate

#### Who may apply?

1. Registered Charities (or Trustees for a charity).
2. Charity Shops.
3. Organisations, not a Charity, holding an HM Revenue & Customs Tax Exemption Certificate.

#### What conditions are there?

- (a) Subjects must be occupied by a Charity, or by Trustees for a Charity or Charities.
- (b) Subjects must be wholly or mainly used for Charitable purposes.
- (c) Entitlement is reviewed periodically, and on any change in occupation and/or use relief may be curtailed.
- (d) Charity shops (unless entitled under (a) and (b)) (i) must be use wholly or mainly for the sale of goods **donated** to a Charity and (ii) proceeds of sale (after expenses) must be applied for the purposes of the Charity or Charities.

### Discretionary Relief - Between 20% and 100% in Qualifying Cases

#### Who may apply?

1. Organisations already eligible for mandatory relief.
2. Organisations determined by the Council to be of a "Quasi-Charitable" nature.

## **What conditions are there?**

- (a) The premises must not be used to carry out an operation of a commercial nature, including alcohol sales, where proceeds from the operation represent a significant proportion of the organisation's total turnover from the premises.
- (b) The organisation must use the premises for Charitable purposes, i.e. (i) the relief of poverty, (ii) the advancement of religion, (iii) the advancement of education, (iv) other purposes beneficial to the community.
- (c) The application must provide sufficient information to allow officers of The Highland Council to determine whether the organisation is of a quasi-charitable nature in terms of Section 4 (5) of the Local Government (Financial Provisions Etc) (Scotland) Act, 1962.
- (e) The property should be available for let to non-profit making organisations at a reasonable cost.
- (d) Entitlement is reviewed periodically, and on any change of occupation and/or use relief may be adjusted.

## **Sports Clubs Relief - 80% or 100%**

### **Who may apply?**

1. Any sports club occupying rateable subjects.

### **What conditions are there?** cont'd over

- (a) Subjects must be wholly or mainly used for the purposes of sport or recreation.
- (b) In the case of premises holding a liquor or gaming licence and earning 30% or more on gross sales, the relief awarded is restricted to 80%.
- (c) Where the gross profit on bar sales is less than 30% no relief is awarded.
- (d) Sports club without a gaming or liquor licence are entitled to 100% relief.
- (e) Entitlement is reviewed periodically, and on any change of occupation, use or licence status relief may be curtailed.

## **How to Apply**

**Complete this form, return it with the supporting information to:**  
Non Domestic Rates, The Highland Council, PO Box 5650, Inverness, IV3 5YX.  
Or e-mail us at [nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk)