

Non-domestic Rates

Business Rates – Relief for Charities and other bodies Local Government Finance Act 1988

Explanatory Notes

Mandatory Relief

Mandatory relief is granted if the ratepayer is a charity or trustees for a charity, and the property is used wholly or mainly for charitable purposes. It can also be granted to sports clubs that are registered with the Charity Commission as Community Amateur Sports Clubs (CASCs).

Discretionary Relief

Discretionary relief may be granted to charities and other organisations by the Council if the qualifying conditions are satisfied.

Details of these Reliefs are as follows: (Please tick the appropriate box(es))

Property Eligible for Rate Relief	Amount of Relief		
			Tick Box
1) Property wholly or mainly used for charitable purposes where the ratepayer is a registered, excepted or exempt charity; or a Community Amateur Sports Club (CASC).	a) Mandatory	80 %	
	b) Discretionary	Up to a further 20 %	
2) All or parts of the property is occupied for the purposes of one or more bodies which are not established or conducted for profit but whose main objects are: charitable, or philanthropic, or religious, or concerned with education, social welfare, science, literature or the fine arts.	Discretionary	Up to 100 %	
3) The Property is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit	Discretionary	Up to 100 %	

1	Name of Charity or not for profit Organisation				
2	Address of Charity or not for profit Organisation				
3	Details of properties				
	Reference number (available on the bill)	Address		Description (available on the bill)	
4	Particulars of the Charity or not for profit Organisation				
	What are its main objects and purposes?				
	Is it registered under the Charities Act 1960?	Yes		No	
	If Yes please state Registration Number				
	If exempt from registration, please state grounds				

5	Details of Property for which relief is claimed	
	Purpose(s) for which used	
	If used for any purpose other than those of the claimant, please give details	
6	Details in support of claim (Please attach separate sheets if required) * Delete Yes or No as appropriate	

I hereby certify that the particulars given above are correct to the best of my knowledge and belief:	
Signature	
Name	
Address	
Capacity in which signed	
Daytime telephone number	
Date	

Notes

Supporting Information

Please enclose the following

(If you are only applying for Mandatory Relief, please enclose only item 1)

- 1) A copy of the registration certificate from the charity commissioners.
- 2) A copy of the constitution or rules of the charity or organisation.
- 3) A copy of the audited accounts and balance sheet for the last two years.
- 4) Any other information which you wish to submit in support of your application.

This application, when completed is to be sent to:

Exeter City Council
Rating Section
Civic Centre
Paris Street
Exeter
EX1 1JD