

Claim For Mandatory/Discretionary Relief of Rates

SHETLAND ISLANDS COUNCIL Revenues Services

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Relief of Rates for Registered Charities

Registered Charities or Trustees for a charity that uses its business premises wholly or mainly for the purposes of the charity may be eligible for an 80% reduction in their Rates bill. This is generally referred to as **Mandatory Relief** and is awarded in accordance with Section 4(2) and(8) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

The Council also operates a discretionary relief scheme where Registered Charities or Trustees of a charity will also qualify for an additional 20% relief.

Relief of Rates for Non-Registered Charities

An organisation which is not established or conducted for profit and whose main objective is:

- Charitable.
- Philanthropic.
- Religious.
- Concerned with education, social welfare, science, literature or fine arts.
- For the purposes of recreation for example sports clubs.

may be eligible for 100% **Discretionary Relief** of rates.

Questionnaire to be completed by the Charity or Organisation claiming Relief of Rates

Name and Address of Charity or
Organisation Claiming Rates Relief.

Property No. _____

Property Situation _____

INFORMATION IN SUPPORT OF CLAIM:

1. Please state the main objectives and purposes of the Charity or Organisation.

2. Please State the purpose(s) for which the above property is used.

3. If used for any purpose other than that of the claimant, please give details.

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INFORMATION IN SUPPORT OF CLAIM (CONTINUED)

4 Has the organisation been accepted as a charity for tax purposes? Yes/No
If "Yes", please provide a copy of the letter from the Inland Revenue.

If your application is for Mandatory Relief, no further questions need be answered, but please sign the declaration below and provide the documents requested, as detailed below, to support your application.

If your application is a request for 100% Discretionary Relief, please answer the further questions below.

This section must be completed if you are applying for Discretionary Rate Relief

Is membership open to all sections of the community? Yes/No
If "No" Please give further details.

Is membership actively encouraged from particular groups in the community, e.g. young people, the disabled, older age groups? Yes/No
If "Yes" please give further details.

Are the facilities of the club made available to non-members, e.g. schools, public sessions? Yes/No
If "Yes" please give further details.

What is the procedure for considering a new application for membership?

Have the facilities available been provided for solely from club funds? Yes/No
If "No" please give further details.

Does your club have a bar? Yes/No

The following documents must be forwarded with the application:-

A copy of the Association's Constitution or Rules of the Association.

Copies of the audited accounts and balance sheets for the last two years.

A copy of the letter from the Inland Revenue stating acceptance as a charity for tax purposes, if applicable.

If any of the above documents have been provided previously, please state on the application form.

Declaration

I hereby certify that the information provided above is correct to the best of my knowledge and belief.

Signature _____

Date _____