

# Application for Mandatory and/or Discretionary Relief of Non Domestic Rates

Your organisation must be liable to pay Non Domestic Rates to claim relief. A separate application is required for each property your organisation is liable to pay rates for. If you share the property with another party or another party makes use of the property this could affect your entitlement to relief. You must declare such arrangements on this application form.

**Please read the notes on the next page before completing the form.**

If you think your business may qualify for relief please complete the application form and return it to:

By email: [BusinessRates@westlothian.gov.uk](mailto:BusinessRates@westlothian.gov.uk)

By post: Revenues Unit, Civic Centre, Howden South Road, Livingston, EH54 6FF

In person: To one of our Customer Information Service Centres. Opening times vary between Customer Information Service Centres. Please log on to [www.westlothian.gov.uk](http://www.westlothian.gov.uk) or contact the Service Centre to check opening times.

If you need any help please contact us:

Telephone: 01506 282020 (Option 3)

Email: [BusinessRates@westlothian.gov.uk](mailto:BusinessRates@westlothian.gov.uk)

## Notes

### Mandatory Relief

Your organisation can apply for mandatory relief if –

- a) the property is occupied by a **charity** and it is wholly or mainly used for **charitable purposes**, or
- b) the property is occupied by a **registered Community Amateur Sports Club (CASC)** and it is wholly or mainly used for the purposes of that club

The level of relief is set at 80%.

### Definitions:

Charity means a body entered in the Scottish Charity Register.

Charitable purposes may be, for example, the relief of poverty, advancement of religion, advancement of education or other purposes beneficial to the community.

Community Amateur Sports Club is a club registered with HMRC as such a club.

### Discretionary Relief

The council has approved a discretionary rates relief scheme that allows relief to be awarded to certain clubs, societies and other organisations.

- An additional 20% relief for organisations already in receipt of mandatory relief or relief as a Community Interest Company where they:
  - are mainly concerned with working with youths (under 19 years of age), or
  - operate premises wholly or mainly used as a museum, along with any premise ancillary to that use, or
  - provide community facilities in village halls and community centres, or
  - operate a foodbank, or
  - would otherwise qualify for 100% discretionary rates relief as a club, society or other organisation that does not have a licence to sell alcohol, is not conducted for profit and is used mainly for recreational purposes.
  - are a Community Development Financial Institution registered with the Financial Conduct Authority, whose objectives include the prevention or relief of financial hardship through the provision of affordable personal loans to financially excluded individuals, or
  - are the Citizens Advice Bureau West Lothian.
  - are The Bridge Community Project
- 80% relief to be granted to clubs/societies or other organisations who have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.
- 80% relief to be granted to British Legion Clubs and Miners Welfare Clubs/Societies.
- 80% relief to be granted to Community Interest Companies (CICs) designed to promote community benefits and interests.
- 100% relief to be granted to clubs/societies or other organisations that do not have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.
- 100% relief to be granted to all clubs who are recognised as a sporting activity by the Sports Scotland.
- 100% relief to be granted to Credit Unions who operate as non-profit making organisations.
- 100% relief to be granted to foodbanks.

All applicants must demonstrate that they apply the principles of equal opportunities for relief to be granted.

### Completing the Form

Where required, please tick the appropriate box. Where the form asks you to give details, please provide as much information as possible. If there is not enough room to give full details on the form, please enclose a separate sheet with the information.

**Please ensure that you enclose the relevant evidence in support of your claim**

# Application for Mandatory and/or Discretionary Relief of Non Domestic Rates

## 1. Non Domestic Rates Account Details

Name of Organisation:

Account Number:

Address of Property:

## 2. Occupation of the Property

- a) Are you the sole occupier of the property?      Yes  (go to 3)      No  (go to 2b and 2c)
- b) What percentage (%) of the property do you occupy and for how many hours per week?       %       hours
- c) Please state the name and contact address of the other occupier.

## 3. What Relief Are You Applying For?

Mandatory       (go to 4)

Discretionary (non CIC)       (go to 6)

Discretionary (CIC)       (go to 5 & 6)

Mandatory & Discretionary       (go to 4 & 5)

**Please note that all applicants must complete sections 7 and 8.**

## 4. Mandatory Relief

- a) Are you entered in the Scottish Charity Register?      Yes       No
- What is your charity number?      Charity Number
- Is the property used as a charity shop?      Yes       No
- Are the goods on sale mainly donated?      Yes       No
- b) Are you a registered Community Amateur Sports Club?      Yes       No

**5. Discretionary Relief (with mandatory relief or relief as a Community Interest Company)**

a) Does your organisation work mainly with youths (under 19 years of age)? Yes  No

If yes, what is the percentage of youths and those 19 years or over? % youths  % 19 or over

b) Does your organisation operate premises wholly or mainly used as a museum? Yes  No

If yes, does your organisation charge for entry? Yes  No

c) Does your organisation provide community facilities in a village hall or community centre? Yes  No

If Yes, what community facilities do you provide?

d) Do you operate a foodbank? Yes  No

e) Is your organisation a Community Development Financial Institution regulated with the Financial Conduct Authority? Yes  No

If yes, what is your registration number?

**6. Discretionary Relief (without mandatory relief)**

a) Is your club, society or organisation conducted for profit? Yes  No

b) Is your organisation a Credit Union? Yes  No

c) Please detail the main purpose of your club, society or organisation.

d) Do you have a licence to sell alcohol? Yes  No

If yes, is the income from selling alcohol used only for the benefit of the club, society or organisation? Yes  No

e) Does your club engage in a sport recognised as a sporting activity by the Sports Scotland? Yes  No

f) Do you operate a foodbank? Yes  No

g) Is your organisation a Community Interest Company (CIC)? Yes  No

What is your incorporation number?

## 7. Equal Opportunities

a) How many members does your club, society or organisation have?

b) Are there any restrictions on membership due to sex, marital status, race, disability, age, sexual orientation, language, religion or social origins?

Yes

No

c) If yes, please give details

d) Do all members have the same rights (e.g. voting or the ability to stand for committee or office)?

Yes

No

If no, please give details

West Lothian Council is required by law to protect the public fund it administers. It will share information provided to it with other bodies responsible for administering public funds in order to prevent and detect fraud.

## 8. Declaration

I declare that to the best of my knowledge the information given by me is true and correct. I understand that the council will make all necessary enquiries to confirm the details of this application.

I agree to inform the council immediately of any change that may affect entitlement to relief. Failure to do this will result in any entitlement to relief being withdrawn retrospectively.

I accept that the information provided could be used to prevent and detect fraud and may be shared with other council services and organisations.

Signatory Name (please print):

Signature:

Date:

Contact Address:

Telephone (Daytime):

Email:

**If you have provided us with an email address we will send your bill to you electronically**

If you want to receive a paper bill by post please tick this box

If signed on behalf of a club, society or organisation please confirm

Name of club, society or organisation:

Your status within the club, society or organisation:

## 9. Supporting Evidence

**The following evidence should be provided in support of your application**

- a) Memorandum of Association or Constitution.
- b) Most up to date audited accounts.
- C) Annual report, (if appropriate).

**Accounts may require to be submitted annually**