

Please fill in this form and return it to:
Business Rates, Thanet District Council,
PO Box 9, Cecil Street, Margate, Kent CT9 1XZ



Non-Domestic Rates Application for Charity Rate Relief

Name of Charity or Organisation: _____

Address of the property to which the application relates: _____

1. Particulars of the Charity or Organisation

- (a) Is it registered with the Charity Commissioners? *YES/NO *(delete as applicable)
- (b) If yes, please state registration number: _____
- (c) If exempt from registration, please state grounds _____

- (d) What are its main objects and purposes? _____

2. Details of Property for which Relief if being claimed

- (a) Purpose(s) for which it is used: _____

- (b) If used for any purpose other than those of the applicant, please give details: _____

3. Type of Relief being applied for:

- (a) MANDATORY
- (b) DISCRETIONARY **If you are claiming discretionary relief please see notes on back page.**

4. If the Property is used as a Charity Gift Shop, please confirm that:

- (a) the premises are wholly or mainly for the sale of goods donated to the charity, and *YES/NO *(delete as applicable)
- (b) that the proceeds of sale (after deduction of expenses) are applied for the purpose of the charity *YES/NO *(delete as applicable)

5. If you are a Sports club, Arts club, Social club or similar Organisation, it would assist in determining your application if you would answer the questions on the attached page.

I hereby certify that the particulars given are correct to the best of my knowledge and belief.

Signature _____

Address: _____

Capacity in
Which signed: _____

Date: _____

**IMPORTANT NOTE:
TO ALL APPLICANTS FOR DISCRETIONARY RELIEF**

In cases where the application is being made for discretionary relief, the following documents must also be forwarded with the application

- (1) a copy of the Memorandum and Articles of Association or Rules of the Association (these will be returned after the application has been considered); together with
- (2) copies of the latest audited accounts and balance sheets available.

The completed application should be sent to the address overleaf, together with all relevant information and documents requested.

If you cannot send any items with your application, but they will be available later, please enclose a letter to that effect. Your application will then be held pending receipt.

**FAILURE TO PROVIDE ALL THE REQUIRED INFORMATION WILL
MEAN THAT YOUR APPLICATION WILL BE REJECTED**

(a) Is Membership open to all sections of the Community? _____

(b) Please provide details of Membership rates: _____

(c) Does the Organisation actively encourage Membership from particular groups in the Community, e.g. young people, women, older age groups, persons with disabilities, ethnic Minorities?

(d) Are the facilities made available to people other than Members, e.g. schools, casual public sessions etc?

(e) Does the Organisation provide training or education for its Members?

(f) Are there schemes for particular groups, e.g. young people, disabled, retired people, to develop their skills.

(g) Have the facilities available been provided by self-help or grant aid?

(h) Does the Organisation provide facilities which indirectly release the Authority of the need to do so, or enhance and supplement those which it does provide.

(i) Is the Organisation affiliated to local or national organisations?

(j) If you are building up reserves for a special purpose, will you please let me have details together with the estimated cost.

Thanet District Council

Discretionary Rate Relief for Charitable and other Organisations

The following policy will be applied to all applications for discretionary rate relief made under the provisions of section 47 of the Local Government Finance Act 1988 and those of the Local Government and Rating Act 1997 and Rating (Former Agricultural Premises and Rural Shops) Act 2001. Applications will be dealt with within the following guidelines:

- (a) Properties already in receipt of 80% mandatory relief where annual expenditure in respect of the property is regularly likely to exceed annual income (see note 2);
- | | |
|---|----------------------|
| 1. When 20% relief would not produce a large surplus: | 20% |
| 2. When 20% relief would produce a large surplus, but 10% would not | 10% |
| 3. In all other cases | no additional relief |
- (b) Church hall, elderly persons' organisations, and properties in use by organisations concerned with social welfare, but which are not registered charities, and where annual expenditure is likely to exceed annual income (see note 2):
- | | |
|---|----------------------|
| 1. When 100% relief would not produce a large surplus | 100% |
| 2. When 100% relief would produce a large surplus but 50% would not | 50% |
| 3. When 50% relief would produce a large surplus, but 25% would not | 25% |
| 4. In all other cases | no additional relief |
- (c) Sports and Social clubs, solely supported by subscriptions and specific fund raising income, where annual expenditure is likely to exceed annual income (see note 2), and where there is:
- No restriction on membership
 - The activities and objectives of the club are of benefit to the community at large.
 - Membership rates are at such a level so as not to exclude the general community from joining
- | | |
|---|----------------------|
| 1. When 100% relief would not produce a large surplus | 100% |
| 2. When 100% relief would produce a large surplus but 50% would not | 50% |
| 3. When 50% relief would produce a large surplus but 25% would not | 25% |
| 4. In all other cases | no additional relief |
- (d) Rural business, where
- the rateable value of the premises is not more than £12,000
 - the premises are used for purposes which are of benefit to the local community
 - it is reasonable for relief to be granted, having regard to the interests of persons liable to pay Council Tax
- (e) Former Agricultural Premises:
This relief ended in August 2006
- (f) Where an organisation is in receipt of assistance in the form of a grant from the Council, consideration be given to the award of relief equivalent to an amount not exceeding the level of grant awarded, regardless of qualifications in accordance with the financial criteria outlined in sections (a) to (c).

Notes:

1. Discretionary rate relief for charitable organisations will normally be granted for a maximum of three years, renewable for a similar period after reapplication, subject to the submission of audited annual accounts, and subject to there being no significant change in the organisation's constitution or trading status. All other discretionary relief awards will be reviewed annually.
2. Where an organisation has retained funds, or built up reserves, for a purpose related to the aims and objectives of the organisation, provided that the works etc. are completed within three years of the date of application, those funds/reserves may be disregarded for the purposes of the award of relief. Organisations with substantial assets may be excluded from qualification if it is determined that those assets could reasonably be used to provide financial support.
3. In section (d) and (e) above, relief is granted subject to the premises continuing to fall within the legislative requirement in relation to the local settlement and rateable value limit.