

# Application form for Discretionary Rates Relief

An organisation that is not established or conducted for profit and whose main objective is one of the following may qualify for between 20% to 100% discretionary relief of rates:

* Charitable
* Philanthropic
* Religious
* Concerned with education, social welfare, science, literature or the fine arts
* For the purposes of recreation e.g. unlicensed sports clubs.

Please complete the questions detailed overleaf and return the form to the Business Rates Section, North Ayrshire Council, Bridgegate House, Irvine, KA12 8LS or you can email the form to businessrates@north-ayrshire.gov.uk.

## Review

Please note your claim will be subject to review. In the meantime, Rates are payable in accordance with your Demand Notice.

## Do you need help with this form?

If you have any questions regarding this application, please telephone **01294 310121** from 09.00am to 04.45pm Monday to Thursday and 09.00am to 04.30pm on a Friday or email the Business Rates Team at businessrates@north-ayrshire.gov.uk.

## Application form for Discretionary Rates Relief

|  |  |
| --- | --- |
| **Information Required** | Please provide details below |
| Business Rates Reference No |  |
| Telephone No: |  |
| Email address: |  |
| What is your full name/ the name of the organisation claiming relief? |  |
| What is your correspondence address including postcode? |  |
| What is the full postal address including postcode of the property where relief is being sought? |  |

**Legal Structure of the Ratepayer (Please put an ‘X’ in the relevant box) –**

|  |  |
| --- | --- |
| Individual |  |
| Sole Trader |  |
| Partnership |  |
| Private Limited Company (LTD) |  |
| Public Limited Company (PLC) |  |
| Limited Liability Partnership (LLP) |  |
| Charitable Organisation |  |
| Other (Please State) |  |

**The form is now in three sections which are Charitable, of Social Benefit and Recreational / Sporting. Please complete the section appropriate to your circumstances**

### Section 1: Charitable

|  |  |
| --- | --- |
| PLEASE CONFIRM THAT THE PROPERTY SPECIFIED IS: - occupied by, or by the trustees for, a charity and is wholly or mainly used for charitable purposes (whether of that charity or other charities) | (please tick **√**)  YES    NO |
| Please describe the charitable purpose the property is used for: | Description: |
| If relief is being claimed on charitable grounds and the Charity is recognised by the Inland Revenue for income purposes, please provide the following: | Inspector of Taxes - District Number & Address  Number:  Address:  Reference Number quoted on the certificate granting recognition: |

### Section 2: Of Social Benefit

|  |  |
| --- | --- |
| PLEASE CONFIRM THAT THE PROPERTY SPECIFIED IS: - occupied by the organisation which is not established or conducted for profit and whose main objectives are and the use of the property is: | (Please tick √)  Education  Science  Social Welfare  Literature  The Fine Arts  Philanthropic |
| Please describe the purpose the property is used for. | Description: |

### Section 3: Recreational / Sporting

|  |  |
| --- | --- |
| PLEASE CONFIRM THAT THE PROPERTY SPECIFIED IS:- occupied for the purposes of a club, society or other organisation not established for profit , and the property is wholly or mainly used for recreation etc. | (please tick **√**)  YES    NO |
| Please describe the purpose the property is used for: | Description: |

### Please answer the following for all sections:

|  |  |
| --- | --- |
| Is the property (or any other property associated with the organisation) licensed to sell alcoholic liquor? | (please tick **√**)  YES    NO |
| Does your organisation receive any funding and /or grant from North Ayrshire Council? | (please tick **√**)  YES    NO |
| If you answered “Yes” please provide the contact name and department of the person within the Council who dealt with your application. | Name:  Department: |

|  |
| --- |
| Documentary Evidence |
| In order to substantiate your claim for either of the above categories please forward copies of the following:   * The constitution and rules of the club. * The latest Audited Accounts * A certificate from the Inspector of Taxes confirming that your organisation is one which is acknowledged as established for charitable purposes and relief has been given under Income Tax Acts (if available). |

|  |
| --- |
| **Declaration** |
| I / We certify that the information supplied is to the best of my knowledge and belief accurate. I / We understand to deliberately provide false information for monetary advantage is a criminal offence. I / We understand that the claim will be subject to review.  I /We also agree to notify the Council if there is a change of use of the property or if the organisation or property associated with it is granted a licence to sell alcoholic liquor. |

|  |  |
| --- | --- |
| Name: |  |
| Position: |  |
| Signature: |  |
| Date: |  |

**For office use only – Ref:**

**Period of relief: Start Date / / End Date: / /**

**Processed by User ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date processed: / /**

**Authorised by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Review Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Review memo entered: \_\_\_\_\_\_\_\_\_\_\_**

**PRIVACY NOTICE**

**Why we require your personal information and what we do with it**

In order to administer non-domestic rates bills and determine, for instance, eligibility for non-domestic rates reliefs, we may require personal information relevant to your non-domestic property.

To increase transparency around the use of public funds for non-domestic rates relief awards, information associated with the awarding of the non-domestic rates reliefs will be published on North Ayrshire Council’s website from 2021/22 **(www.north-ayrshire.gov.uk).**

This information may include:

- the liability holder (company or sole trader name)

- non-domestic property information (including relevant property reference numbers)

- the date of the relief award

- type of relief award

- gross and net bill

Information may also be analysed internally to help us improve our services.

Your data will be processed in accordance with the Council’s Privacy Policy published on our website **(www.north-ayrshire.gov.uk/privacy-policy.aspx).** Your information will be held in accordance with our Records Management Plan, in compliance with the Public Records (Scotland) Act 2011 and held for the appropriate retention (length of time) as per the Council’s Records Retention Schedule.

**Legal basis for using your information**

Processing your personal information may be necessary for the awarding of the relief. If you do not provide us with the information, we may not be able to provide this service to you.

In accordance with the Data Protection Act 2018, the Council must have a legal justification to process your personal information. For the purposes of administering Non-Domestic Rates to the property that you are liable for, the legal basis is Article 6, (1), (c) of the UK General Data Protection Regulation which states that processing is “necessary for compliance with a legal obligation to which the controller is subject”.

**Who we share your information with**

We are legally obliged to safeguard public funds and will check your details internally for fraud prevention; we are also required to verify and check your details in accordance with the National Fraud Initiative. We may share this information with other public bodies (and receive information from these other bodies) for fraud-checking purposes. We are also legally obliged to share certain data with other public bodies, such as other local authorities, The Assessor or Her Majesty’s Revenue and Customs and will do so where the law requires this.

In order to meet our legal obligations and to promote openness & transparency around the use of public funds and the awarding of non-domestic rates reliefs, you should be aware that the details of all relief awards will be published on North Ayrshire Council’s website

The Scottish Government may also publish compiled lists of relief award recipients.

**Information you have given us about other people**

If you have provided anyone else’s details on this form, please make sure that you have told them that you have given their information to North Ayrshire Council. We will only use this information to process and administer your claim. If they want any more information on how we will use their information they can visit our website at www.north-ayrshire.gov.uk or email at dataprotectionofficer@north-ayrshire.gov.uk.

**More information**

For more information on how North Ayrshire Council handles your personal information and your information rights, please refer to our Privacy Policy which is available on our website at [www.north-ayrshire.gov.uk/privacy-policy.aspx](http://www.north-ayrshire.gov.uk/privacy-policy.aspx).