

# Application form for Licensed Sports Relief

Before any sports club In North Ayrshire can be considered for rates relief, it must demonstrate through its constitution and membership that it operates and equal opportunities policy, be registered with the controlling body for clubs of that type and the sport must be recognised by the Scottish Sports Council.

Unlicensed clubs that meet these conditions will receive 100% discretionary relief. Licensed clubs will receive 50% discretionary relief, with a further 10% if their turnover is less than £30,000 per year.

Sports Clubs registered with the Inland Revenue as Community Amateur Sports Clubs (CASC) will be entitled to 80% mandatory relief.

The benefits of registration are that the club would be entitled to relief of corporation tax if turnover is below £30,000 and 80% mandatory relief of rates. Full information about registration and the condition of the scheme are available on the Inland Revenue web-site: www.hmrc.gov.uk/casc.

A Community Amateur Sports Club will be entitled to 80% mandatory relief. If unlicensed, this will be increased to 100% and if licensed with a turnover below £30,000 will be 90%. Clubs that are not CASC registered but have equal opportunity policies in place will be entitled to 100% discretionary relief if unlicensed and 50% if licensed, increased to 60% with a low turnover.

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 and inspection. 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](mailto:businessrates@north-ayrshire.gov.uk)

## Application for Licensed Sports Relief

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

### Section 1

|  |  |
| --- | --- |
| I / We confirm that the property | (please tick **√** )  Licensed    Unlicensed |
| If **Licensed** then please provide the following items: | * Most recent copy of the Clubs constitution and rules. * A copy of the Clubs most recent accounts, showing the gross turnover for bar, food, tobacco and gaming machines (not required if this figure is greater than £30,000.) |
| If **Unlicensed** then please provide the following: | * Most recent copy of the Clubs constitution and rules. |

### Section 2:

|  |  |
| --- | --- |
| I / We confirm that the above named sports club is: | (please tick **√** )  Registered as a CASC with the Inland Revenue    Is not registered as a CASC with the Inland Revenue |
| Is the club registered with the controlling body for the sport in question?  If “Yes” then please provide the name and address of the controlling body which the club is registered with: | (please tick **√** )  Yes    No  Name:  Address: |

|  |
| --- |
| **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. |

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

**For office use only – Ref:**

**Licensed**  **Unlicensed**

**CASC Registered**  **Non CASC**

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

**Relief Percentage:**

**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).