

Our Ref: Charity Relief
 Please Contact: Business Rates
 Telephone: 01422 393699



Revenues Services
 PO Box 51
 Halifax
 HX1 1TP

Email: business.rates@calderdale.gov.uk
 Date:

APPLICATION FOR CHARITABLE RATE RELIEF
Sections 43,45 Local Government Finance Act 1988

Name of Organisation:	
Head Office / Address for Correspondence	
Contact name and telephone number	

Section 1 - Details of the property for which relief is claimed:

a) Property Address:

b) Business Rates Account Reference Number:

c) Full Name of Charity / Organisation

d) If the premises are currently empty and subject to an empty property rate charge, is it your intention to occupy the premises at some time in the future? Please give details:

Section 2 - Property Use

a) Is the property occupied by a registered charity, Yes No
 or by trustees of a registered charity?

If registered, what is the Registration Number?

b) Is the property used wholly or mainly for charitable purposes? Please explain the purpose(s) for which the property is used or is to be used. Yes No

c) If the premises are, at any time, used for anything other than charitable purposes, please give further details:

.....
.....

Section 3 - Charity Shops

d) Are the premises used wholly/mainly for the sale of goods? Yes No
If yes:

e) Are the proceeds of sale (after deduction of expenses) used for the purpose of the Charity? Yes No

Are all the goods donated? Yes No

If not, please state the proportion of goods sold (by sale value) which were NOT donated last year

Section 4 - Charitable Status

Name of Charity

Objects of Charity

Charity Registration Number (where registered)

If not registered, has an application being made for registration?

If exempt from registration, please give reasons

Is the Charity recognised as such for income tax purposes?

If so, please provide proof with the application

If charitable status is claimed solely by reason of affiliation to another organisation, please give details to support your claim

I declare that the information is true and accurate to the best of my knowledge:

Signature Date/...../.....

Capacity in which signed

Data Protection Notice

We are asking for this information in accordance with the provisions of Section 29 of the Data Protection Act 1988. It will be used to help us determine your liability for, and to collect Non-Domestic Rates. It may be shared with other sections of the Council, and with other Public Bodies, if relevant. It may also be used to assess and collect other Taxes, to help detect and prevent fraud and to help detect and prevent crime and to carry out public duties.

For Official Use Only

Account Reference:	Authorising Officer
Decision	Notified/...../.....

Mandatory Rate Relief Notes

Mandatory Relief specifically applies to charities. Although a charity does not have to be registered with the Charity Commissioners in order to obtain mandatory relief, this is generally regarded as the acid test for qualification.

Relief should be granted where a property is occupied by a charity, or trustees for a charity, and is **used wholly or mainly for charitable purposes, (whether of that charity or of that and other charities)**. In such cases, the ratepayer will qualify for the **mandatory allowance of 80%** of the rate liability that would otherwise apply.

Relief can also be granted on unoccupied property where the owner/ tenant is a charity or a trustee for a charity and it appears that the next use of the property will be for charitable purposes. Since 1 April 2008, such properties have been completely exempt from empty rates charges.

Since relief under the above sections is mandatory, the non-domestic rating pool meets the whole cost of the amounts allowed.

Checks need to be made with the Charity Commissioners to ensure that any organisation applying for relief is actually registered as a charity. It is for that reason that you are asked to provide **your charity registration number**. Should your organisation be exempted from registration, you must state the reason why on the application form and provide evidence of that exemption.

Where a registration number cannot be provided, documentary proof that Her Majesty's Revenue & Customs treat the organisation as a charity for tax purposes will also be acceptable. This should be attached to the application form.