



LOCAL GOVERNMENT FINANCE ACT 1988 SECTION 47

APPLICATION BY A CHARITY OR ORGANISATION CLAIMING DISCRETION BY RELIEF
UNDER SECTION 47 OF THE LOCAL GOVERNMENT FINANCE ACT 1988

Name & Address of Charity/Non Profit Making Organisation (delete where necessary):

[Empty box for Name & Address of Charity/Non Profit Making Organisation]

Rate Reference (if known):

[Empty box for Rate Reference]

PARTICULARS IN SUPPORT OF CLAIM

1. Particulars of the Charity or Organisation

- a. What are its main objects and purposes?
b. Is it registered with the Charity Commissioners?
c. If exempt from registration, please state grounds
d. Is it registered as a Community Amateur Sports Club (CASC) with the Inland Revenue?

2. Details of property for which relief is claimed

- a. Purpose(s) for which used
b. If used for any purpose other than those of the claimant, please give details
c. Number of members of Organisation

3. The Council's criteria for granting discretionary rate relief from 1 April 1990 is as follows:

(Please tick under which section you are applying)

- a. The provision of welfare facilities for the elderly, the chronically sick or the disabled
b. The provision of educational and/or welfare facilities
c. The provision of a meeting place, village hall etc. for the benefit of the Local Community as a whole
d. The operation of a sports club whose membership is open to all sections of the Community and in particular provides facilities for young people

There is also a requirement that the financial position of the charity or organisation is such that there is a genuine need for rate relief.

I HEREBY CERTIFY that the particulars given above are correct to the best of my knowledge and belief

SIGNATURE: [Signature box]

DATE: [Date box]

CAPACITY IN WHICH SIGNED: [Capacity box]

This application, when completed, is to be sent to the above address with the following:

- 1. Copy of the Memorandum and Articles of Association, or Rules of the Association
2. Copies of the audited accounts and balance sheets for the last two years.

47.**LOCAL GOVERNMENT FINANCE ACT 1988 – SECTION 47**

1. Where the first and second conditions mentioned in subsections (2) and (3) below are fulfilled for a day which is a chargeable day within the meaning of section 43 and 45 above (as the case may be): -
 - a. the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the billing authority concerned; and
 - b. sections 43(4) to (6) and 44 above, sections 45(4) to (6) and 46 above, regulations under section 58 below or any provision of or made under sch 7A below (as the case may be) shall not apply as regards the day.
2. The first condition is that one or more of the following applies on the chargeable day: -
 - a. the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
 - b. the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - c. the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes or recreation, and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.
3. The second condition is that, during a period which consists of or includes the chargeable day, a decision of the billing authority concerned operates to the effect that this section applies as regards the hereditament concerned.
4. A determination under subsection (1)(a) above: -
 - a. must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
 - b. may be such that the chargeable amount for the day is 0;
 - c. may be varied by a further determination of the authority under subsection (1)(a) above.
5. In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under section 58 and of any provision of, or made under sch 7A, shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
6. A decision under subsection (3) above may be revoked by a further decision of the authority.
7. A decision under subsection (3) above is invalid as regards a day if made more than six months after the end of the financial year in which the day falls.
8. The Secretary of State may make regulations containing provision: -
 - a. requiring notice to be given of any determination or decision:
 - b. limiting the power to revoke a decision or vary a determination:
 - c. as to other matters incidental to this section.
9. A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by a charging authority or a precepting authority other than the Receiver for the Metropolitan Police District or Charter Trustees.

48.

1. This section applies for the purpose of section 47 above.
2. A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears that when next in use it will be wholly used for charitable purposes
3. A hereditament not in use shall be treated as wholly or mainly used for purposes or recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
4. A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
5. If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.