



## Application for Charity Relief for Non Domestic Rates.

NRELM

Premises Wholly or Mainly Used for Charitable Purposes.

Section 43 (6) Local Government Finance Act 1988.

### The Charity.

Name of the Charity.

If the charity is registered, please provide your charity number.

If not, has an application been made for registration?

Is the charity exempt or excepted from registration?


### The Premises.

The address for which you are seeking relief.

What is the property used for ?  
(e.g. Offices, Shop, etc.)

Are the premises used *wholly* or *mainly* for the purposes of the charity?

If the property is used as a charity shop, are the goods sold *donated*, *new* or a mixture of *both*?


**If your charity is not registered, please supply a copy of your Trust Deed or other relevant document which shows the objects of your organisation and a copy of your last audited accounts.**

### Trustee Certification.

I certify that the information provided is correct to the best of my knowledge.

Name .

Address.

Tel/Mob

email

Trustee  
Signature.

Date.

**Please complete and return this form to the address shown overleaf.**

## General Information

### Mandatory Relief.

To qualify, the hereditament must be wholly or mainly used for charitable purposes and the organisation established for charitable purposes only, or be persons administering a Trust established for charitable purposes. Registration under the Charities Act 1960 is conclusive evidence of charitable status, and bodies exempt or excepted from registration under the 1960 Act are also eligible for mandatory relief. Relief at 80% of the rate payable is provided for in Sections 43(5) and (6) and 45(5) and (6) of the Local Government Finance Act 1988.

### Discretionary Relief.

Billing authorities have discretion under Section 47 of the Local Government Finance Act 1988 to grant discretionary relief to charities and certain other organisations not established or conducted for profit, provided that one or more of the following applies;

- The ratepayer is a charity or trustees for a charity and the hereditament is used wholly or mainly for charitable purposes
- 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
- The hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

### Sheffield City Council Policy.

On 7<sup>th</sup> February 1990, the City Council approved the following Policy Committee resolution with effect from 1<sup>st</sup> April 1990;

- Authority be delegated to the Head of Corporate Finance to deal with applications for reliefs under Sections 43 and 47 of the Local Government Finance Act 1988, in accordance with the criteria contained in the Department of Environment, Transport and the Regions guidelines and subject to an annual report to the Finance Sub-Committee
- Recipients of mandatory relief be not normally granted top-up discretionary relief, but the Head of Corporate Finance consider each application for discretionary relief on it's merits
- Other qualifying organisations normally be granted discretionary relief equating to 80% of the rate liability, but the Head of Corporate Finance consider each application for discretionary relief on it's merits.

**Please ensure your application has been signed by a trustee of the charity, then return the form to;**

Non Domestic Rates  
Sheffield City Council  
PO Box 1310  
Sheffield  
S1 1UY

If you have any difficulty filling in this application form, or if you want any more information, phone 0114 273 4398.