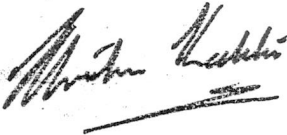


Lord Sutherland, in his judgement, stated that charitable clubs are not entitled to rating relief for premises which are used mainly for non-charitable purposes, such as the provision of alcohol. It is clear from his judgement that he does not consider such occupancy to be equivalent to charitable occupation. It was noted in this judgement that the Charity Commissioner for England and Wales had previously established that "The provision of facilities for social drinking is not of itself a charitable purpose." I am not aware of challenge to the conclusions drawn by Lord Sutherland in his judgement which would invalidate it.

Moray Council, guided by Lord Sutherland's interpretation of rating legislation, has consistently taken the view that such clubs, including Royal British Legion branches, are not, therefore, entitled to mandatory rates relief as they are not in charitable occupation. In these circumstances, I believe the Council has taken a consistent and correct approach to any application for mandatory rates relief from Royal British Legion branches.

I am also aware of widespread support for the financial plight faced by British Legion Clubs and am conscious of the recent legislation which provided rates relief to rural filling stations, public houses and hotels. In the circumstances it might be considered appropriate for the British Legion Clubs to be afforded the same statutory relief and I should be grateful if you could confirm whether there is any prospect of such a statutory relief for British Legion Clubs being made available.

Yours sincerely



Alastair Keddie  
Chief Executive

cc. James Taylor, Taxation Manager