



ITEM 20
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27 November 2007

Peter Peacock, MSP
The Scottish Parliament
Room M4.09, Holyrood
Edinburgh
EH99 1SP

Dear Mr Peacock

Royal British Legion Branches - Rates Relief Entitlement

Thank you for your letter of 14 November 2007, on the subject of rates relief for Royal British Legion branches.

I have noted the comments contained in your letter and specifically your belief that a number of Scottish local authorities have made awards of rates relief to Royal British Legion branches. I have also noted the content of the extract from the 'Local Government Finance Non-Domestic Rates (Business Rates) – A Guide' which was reproduced in your letter.

Although I am unable to comment on the decision-making process of other Scottish local authorities, I can state that the staff of Moray Council's Revenues Section, responsible for the day-to-day administration of Non-Domestic Rates, are fully aware of provisions of existing rating legislation, including those contained in the Local Government (Financial Provisions) (Scotland) Act 1962, which governs the entitlement of recognised charities to rates relief for properties occupied for charitable purposes.

The Moray Council welcomes applications for relief from charities, but in dealing with applications from Royal British Legion branches, the council has rejected all such applications as the Royal British Legion branches are not considered to be in charitable occupation of the premises that they occupy. Existing rating law makes it clear that entitlement to relief is dependent on charities occupying the property in furtherance of their charitable objectives. The Council's decision to reject applications from Royal British Legion branches is based on the principles established in Lord Sutherland's judgement in 1994 in connection with the case '*Coalburn Miners' Welfare and Charitable Society v Strathclyde Regional Council*'.

Contd/Lord