



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 Discretionary Sports Club Relief - Application Form

Name..... Address..... Postcode.....	Office use Only Account Reference..... Date of Issue..... Please return by.....
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Introduction

Discretionary relief may be awarded if a property is occupied by a sports club, society or other organisation not established or conducted for profit, and which is wholly or mainly used for the purpose of recreation.

Any decisions made regarding your application will be in accordance with the Non Domestic Rates Local Government (Financial Provisions *etc.*) (Scotland) Act 1962.

Qualification

An award of Sports Club Relief may be made if the club meets the following conditions. It must:

- ☐ be involved in the promotion of the active participation in sport;
- ☐ be registered with Sport Scotland or the appropriate sport's national governing body;
- ☐ be open to all members of the community and compliant with all equalities legislation;
- ☐ levy membership fees which are reasonable and comparative to similar sporting facilities.

Sports clubs which satisfy all of these criteria will be entitled to one of the following awards of discretionary relief:

- a club occupying a property which does not possess a liquor and/or gaming licence will be entitled to an award of 100% discretionary rates relief; or
- a club occupying a property which possesses a liquor and/or gaming licence and earns at least 30% gross profit on bar sales will be entitled to an award of 80% discretionary rates relief. (It should be noted that in any instance where the gross profit on bar sales does not exceed 30%, no relief will be awarded.)

Completion Instructions

If you want to apply for this relief, please complete this form in **BLOCK CAPITALS** and **black ink**.

Parts 1 to 6 should be filled in by the **ratepayer** (as named on the bill).

A **separate** application must be made for each property

For further information or help in completing this form please telephone **(01343) 563456**.

Any information given will be treated in the strictest confidence.

Part 1: Ratepayer Details

Ratepayer's Name

.....

Correspondence Address

.....Postcode.....

Ratepayer's Status (please '✓' the appropriate box)

Charity (see note below)	☐	Individual	☐
Limited Liability Partnership	☐	Partnership	☐
Private Limited Company	☐	Public Limited Company (see note below)	☐
Sole Trader	☐		
Other (please state)			

If the ratepayer is a Public Limited Company or Charity, please provide the information below:

Public Limited Company: State your Companies House Registration Number	
Charity: State your Charity Registration Number	

Part 2: Property Details

Property Address.....

.....Postcode.....

Property ReferenceAccount Reference.....

Part 3: Sports Club Details

Is the property occupied by a sports club Yes ☐ No ☐

Please give a detailed use of the property.....

Please give a breakdown of the numbers and types of members of your club.....

Please provide details of the current admission fees and ongoing annual subscriptions.....

Is membership of the club open to everyone Yes ☐ No ☐

If 'No' please state why not.....

Is there a waiting list to join the club Yes ☐ No ☐

Are any groups or sections of society actively encouraged to join Yes ☐ No ☐

Is the property offered to other clubs or schools for public sessions Yes ☐ No ☐

Is training or coaching given to young people in sports/skills Yes ☐ No ☐

Is the club registered as a Community Amateur Sports Club Yes ☐ No ☐

Is the club registered with Sports Scotland Yes ☐ No ☐

If "No" please advise which governing body the club is registered with:.....

Part 4: Licensed Sports Clubs

Is there a licence to sell alcoholic liquor	Yes	☐	No	☐
Is the sale or supply merely a social adjunct to the principal purposes of the club	Yes	☐	No	☐
Is the income derived used solely for the benefit of the club activities	Yes	☐	No	☐
What is the amount of bar takings/sales shown in the latest accounts.....				
What is the cost of bar sales.....				
Is the bar open for club events only	Yes	☐	No	☐
If "No" please state the opening hours.....				
.....				

Part 5: Supporting Documentation

To allow us to deal with your application for rates relief, we require copies of these documents:

Constitution or Memorandum and Articles of Association.

Latest Audited Accounts.

Copy of registration certificate from Community Amateur Sports Club.

Copy of registration certificate from Sport Scotland

Copy of registration certificate from the appropriate governing body.

Part 6: Declaration

I declare that

- I am authorised to make this application and that the information submitted in it is true and correct.
- I authorise the Council to make any necessary enquiries to check its content, including cross checking details with other Council Services and external Organisations.
- I undertake to inform you of any change in circumstances as soon as it occurs.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may incur a penalty and/or be prosecuted.
- I have read and understand the Non-Domestic Rates Privacy Notice, which may be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

Signature		Date	
Print Name		Telephone	
Email		Mobile	

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Non Domestic Rates liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Non Domestic Rates Privacy Notice for more information. It can be found at <http://www.moray.gov.uk/downloads/file123143.pdf>.

Please return this form to: **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX.**

If you require any further information regarding this form, please contact us by:

Telephone: **01343 563456** Contact: **moray.gov.uk/NDRenquiry** Website: **www.moray.gov.uk**