

Guidance Notes for a Registered Community Amateur Sports Clubs (CASCs)

If your club is a registered CASC, please read these notes carefully before completing the application form and returning it to us. Details of our rate relief policy for CASCs is detailed below. When we receive your application we will consider giving rate relief to your organisation for the current financial year. We may need to write to you for further information before we can make a final decision. Any relief that is awarded will be shown on your Business Rate bill.

Here are some important points about the application process:

- you should answer all the questions on the form – if a question is not applicable, **N/A** should be written in the appropriate space **together with a brief explanation**
- the organisation's business rates remain legally due and payable **in full** until we have made a decision to give relief and sent you a bill confirming this
- please help us and yourselves by completing and returning your application as soon as possible. This helps us to keep our administration costs as low as possible – this is important because our council tax payers bear a proportion of the cost of rate relief.

Rate relief entitlement for Community Amateur Sports Clubs (CASCs)

An organisation that has registered with the Inland Revenue as a CASC is automatically entitled to 80% relief from their business rate charges. This is called mandatory rate relief. A local authority may also award discretionary relief in addition to the mandatory relief. The current policy of South Holland District Council is to award discretionary relief to CASC's on the following basis:

Where a premises licence, club premises certificate or Temporary Event Notice exists, or may be granted under the Licensing Act 2003, **provided alcohol is only available on occasions when the premises are used for a function to raise funds for the club or organisation** the current policy of the Council is to grant 20% discretionary rate relief on application, leaving nothing to pay.

Where an organisation's members **have regular access to alcohol no discretionary rate relief will be awarded**. These clubs will only receive the 80% mandatory relief and will have 20% of their bill to pay.

The Council's policy regarding Discretionary Rate Relief may be viewed on our website:

www.sholland.gov.uk

Every organisation is required to submit an application for each financial year. We normally issue these in October of the previous year to all clubs that are currently receiving relief.

If a new organisation moves into a property, or an existing one moves to a different property an application needs to be made at that time.

Remember that until you have been told that relief has been awarded the full rate charges are legally due and payable. Please, therefore, send us your application as soon as possible.

Requests for backdating discretionary rate relief will be considered at the discretion of the Council. However, in accordance with the Local Government Finance Act 1988, applications **must be determined within 6 months of the end of the financial year for which the relief is being sought.**