

Ref No:

Date of issue:

**APPLICATION BY A COMMUNITY AMATEUR SPORTS CLUB FOR
DISCRETIONARY RATE RELIEF**

Community Amateur Sports Clubs (CASCs) which are registered with HM Revenues & Customs (HMRC) are entitled to 80% relief from Business Rates where the property is occupied by the club and is wholly or mainly used for the purposes of the club (or of that and other clubs)

The local authority has discretion to give further relief on the remaining bill.

Note: This form has been issued by The Leicestershire Revenues and Benefits Partnership who deliver Business Rates services on behalf of North West Leicestershire District Council, Harborough District Council and Hinckley & Bosworth Borough Council.

1 Name of Organisation/ institution applying for the relief:

2 Address of the property in respect of which the rate relief is being claimed:

3 Correspondence address (if different from property address)

4 Is your organisation/institution a registered CASC? YES / NO

If YES, please give the registration number: _____

5 What are the main objectives and purposes of the organisation?

6 To what extent are membership and/or the benefits of your organisation/institution available to the general public?

7 Do the majority of your members/beneficiaries live within the Local Authority area? YES / NO

(For applications within the Harborough District Council area please provide a list of members names and addresses)

8 Is membership/benefits targeted at particular groups in the community? YES/NO

(E.g. young persons, disabled persons etc.)?

If YES, please give details: _____

9 Is your organisation/institution affiliated to any other? YES / NO

If YES, please give details: _____

10 What use does your organisation/institution make of the property in respect of which this application is made?

11 Is the property, in respect of which this application is made, used for any other purpose(s) other than those of your organisation/institution? YES / NO

If YES, please give details: _____

15 Does the property, in respect of which this application is made, have bar facilities on the premises?

YES / NO

If YES, how often and to what extent are these facilities used? _____

16 Is your organisation/institution established or conducted for profit? YES / NO

17 Please provide the following financial information concerning your organisation/institution. In each case, please give the figure for the last full accounting year:

- | | |
|---|---------|
| (a) Income from investments | £ _____ |
| (b) Income from sales/services | £ _____ |
| (c) Income from social functions | £ _____ |
| (d) Admission charges | £ _____ |
| (e) Income by way of donations/contributions | £ _____ |
| (f) Grants received from the applicable Council | £ _____ |
| Hinckley and Bosworth Borough Council | £ _____ |
| Harborough District Council | £ _____ |
| North West Leicestershire District Council | £ _____ |
| Leicestershire County Council | £ _____ |
| Parish/Town Council | £ _____ |
| (g) Any other Income (please specify) | £ _____ |
| (h) Profits from business | £ _____ |

Please give details of how profits are applied: _____

18 State Aid (●see Guidance Notes enclosed) – The De Minimis Regulations (1407/2013) allows an undertaking to receive up to €200,000 ‘de minimis’ aid over a rolling three year period. If you are receiving, or have received, any ‘de minimis’ aid during the current or two previous financial years, please specify.

- | | |
|---------|---------|
| 2017/18 | £ _____ |
| 2016/17 | £ _____ |
| 2015/16 | £ _____ |

19 IMPORTANT – required enclosures

Applications **MUST** be accompanied by the following documents:

- (a) A copy of the latest audited or published report and accounts (including a balance sheet)
- (b) A copy of the Memorandum and Articles of the Association or Rules of the Association.
(plus for Harborough District Council area only, a copy of the latest membership list with names and addresses)
- (c) Where applicable, a copy of the HMRC Certificate of Registration (Question 4)
- (d) A copy of the constitution or trust deed

Declaration

I declare that the information I have given in this application is complete and accurate to the best of my knowledge and belief.

Signature _____

Date _____

Please print name of signatory above _____

Address: _____

Capacity in which signed: _____

(E.g. Secretary, treasurer)

Daytime telephone number (optional): _____

Email address: _____

PLEASE SEND THE COMPLETED FORM AND APPROPRIATE ENCLOSURES TO:

The Business Rates Team

The Leicestershire Partnership

PO BOX 10004

Hinckley

LE10 9EJ

•State Aid

European Union competition rules generally prohibit Government subsidies to businesses. Relief from taxes, including Non-Domestic Rates, can constitute State Aid.

Empty property and transitional reliefs are regarded as part of the determination of liability, applied equally to all ratepayers, and so are not considered to be State Aid.

Rate relief for charities and non-profit making bodies is not normally considered to be State Aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute State Aid, and the rules set out below will apply.

Aid to village shops, most 'commercial' charities and other small-scale local service organisations (e.g. B&B's, small retailers, child-care facilities etc.) will not be caught by the State Aid rules as long as they are independent family-owned businesses, because they are deemed incapable of affecting intra-Community trade.

Any manufacturing operation, on the other hand, however small-scale, is normally deemed to be capable of affecting intra-Community trade, so rate relief for butchers and farmers for example, producing cheese, sausages, cider and other foodstuffs, would be State Aid.

There are also general exceptions from the State Aid rules where the aid is below a 'de minimis' level. This is 200,000 Euros to any one business over three years **EC 1407/2013**.

The de minimis level applies to all de minimis aid received, including other Government subsidies or grants, in addition to any rate relief. There are also specific exemptions to the de minimis threshold and regard should be had to the current EC regulation.

Where relief does constitute State Aid, it may need legal clearance from the European Commission.