**Business rates – Discretionary Rate Relief**

**Guidelines for determining relief.**

**Charitable Organisations, Community Amateur Sports Clubs (CASC) and not for profit organisations.**

The following amounts of relief apply except to those groups whose accounts reveal substantial surpluses of income over expenditure or substantial general “free” reserves, defined as reserves in excess of one year’s operating costs that are not set against a specific project or sink-fund.

Note: Precepting Authorities are precluded by legislation receiving Discretionary Rate Relief. A precepting Authority is an organisation that can levy Council Tax, such as Town or Parish Council.

**Group 1**

Sports and leisure centres.

If mandatory relief received – 20% discretionary relief will be applied, depending on the organisation’s financial position.

If no mandatory relief – 100% discretionary relief will be applied, depending on the organisation’s financial position.

**Group 2**

Village/parish halls, community centres, East Hampshire based sports and social clubs, independent museums, swimming pools, youth clubs and scout and guide headquarters (except where premises are used wholly or mainly for trading for profit by an outside organisation or individual).

If mandatory relief received – 10% discretionary relief will be applied, depending on the organisation’s financial position.

If no mandatory relief – 90% discretionary relief will be applied, depending on the organisations financial position.

**Group 3**

Amateur Dramatic clubs, any other such local clubs and organisations whose main objects fall into one or more of the following categories: religious, social welfare, education (excluding schools, colleges, educational establishments etc), science, literature, fine arts and recreation.

90% discretionary relief will be applied, depending on the organisation’s financial position.

**Group 4**

Any other organisation whether or not in receipt of mandatory relief; no discretionary relief.

**Rural Rate Relief**

Where Mandatory Relief (50%) has been awarded, a further 50% Discretionary Relief will be granted.

**Hardship Relief**

The Council may reduce a bill because of hardship. When deciding on this, we will consider things such as the benefits the business provides to the local community and its profitability.