

Non-Domestic Rates - Relief for Charitable Status

GWYNEDD COUNCIL

Category of Relief		Mandatory (Section 43 1988 Act)	Discretionary (Section 47 1988 Act)
1	VILLAGE HALLS / COMMUNITY HALLS / COMMUNITY CENTRES etc		
(a)	Registered Charities	80%	20%
(b)	Not Registered Charities, not established or run for profit	0%	100%
2	PROPERTY OF YOUTH ORGANISATIONS		
(a)	Registered Charities with local connections	80%	20%
(b)	Not Registered Charities with local connections and not established or run for profit	0%	50%
(c)	Registered Charities without local connections	80%	0%
3	ORGANISATIONS SERVING OLDER PEOPLE		
(a)	Registered Charities beneficial to the local people	80%	20%
(b)	Registered Charities with no local connections	80%	0%
(c)	Not Registered Charities but beneficial to the local people, and not established or run for profit	0%	50%
(ch)	Not Registered Charities with provision for people outside the Council's area, but still of a philanthropic nature and not established or run for profit	0%	10%
4	NON-PROFIT ORGANISATIONS WHOSE AIMS ARE PHILANTHROPIC, LITERARY OR DEAL WITH FINE ART		
(a)	Registered Charities, operating for the benefit of local people of Gwynedd and membership is open to anyone	80%	20%
(b)	Registered Charities, but benefit some local people only as membership is restricted	80%	0%
(c)	Not established or run for profit and not registered as a charity, but benefits the people of Gwynedd and membership is open to anyone (Officers to refer cases to the Cabinet Member where doubt exists regarding their objectives)	0%	100%
(ch)	Registered Charities without local connections	80%	0%
5	ORGANISATIONS OF SPECIFIC INTEREST TO SOME		
(a)	Registered Charities beneficial to local people	80%	20%
(b)	Not Registered Charities but beneficial to local people and not established or run for profit	0%	50%
(c)	Registered Charities without local connections	80%	0%

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6	MUSEUMS		
(a)	Registered Charities	80%	20%
(b)	Not Registered Charities but non-profit and beneficial to local people	0%	100%
7	PROPERTIES USED FOR EDUCATIONAL PURPOSES OR DEALING WITH CULTURE		
(a)	Registered Charities of benefit to the local people with open membership, including Voluntary Aided Schools	80%	20%
(b)	Registered Charities of benefit to the local people but with restricted membership	80%	0%
(c)	Not Registered but not established or run for profit, and exists for the benefit of the local people and membership is open	0%	50%
8	COLLEGES	80%	0%
9	CHARITY SHOPS		
(a)	Majority of goods sold have been donated, rather than being "new stock" or "bought-in goods"	80%	20%
(b)	Majority of goods sold being "new stock" or "bought-in goods"	80%	0%
12	NATIONAL TRUST PROPERTIES	80%	0%
11	OUTDOOR PURSUITS / LEISURE HOSTELS RUN BY REGISTERED CHARITY ORGANISATIONS		
(a)	Outdoor Pursuits / Leisure Hostels with use by Gwynedd taxpayers	80%	20%
(b)	Outdoor Pursuits / Leisure Hostels where use has been restricted to those outside Gwynedd	80%	0%
12	R.S.P.C.A. / R.S.P.B. PROPERTIES	80%	0%
13	HOUSING ASSOCIATIONS		
(a)	Offices	80%	0%
(b)	A Housing Association house that has been converted to a non-domestic property for the benefits of residents of a particular area	80%	20%
14	PROPERTY THAT IS USED FOR RECREATION PURPOSES BY A CLUB, SOCIETY, OR OTHER ORGANISATION THAT IS NOT A CHARITY OR CASC, BUT WHICH HAS NOT BEEN ESTABLISHED OR RUN FOR PROFIT		
(a)	With local membership (>=90% resident in Gwynedd or in the counties surrounding Gwynedd)	0%	100%
15	A BODY THAT HAS NOT BEEN REGISTERED AS A CHARITY BUT WHICH IS CHARITABLE IN NATURE (Officers to refer all applications to the Cabinet Member, and "charitable nature" to be reviewed annually)		
(a)	Educational	80%	0%
(b)	General, for the benefit of the local community	80%	0%

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17	COMMUNITY AMATEUR SPORTS CLUB (CASC) OR A PROPERTY THAT IS USED FOR RECREATION PURPOSES BY A REGISTERED CHARITY		
(a)	With local membership (>=90% resident in Gwynedd or in the counties surrounding Gwynedd)	80%	20%
(b)	Without local membership (<90% resident in Gwynedd or in the counties surrounding Gwynedd)	80%	0%

Organisations will have a right to appeal if they believe that they deserve more relief than others, and the Executive Committee will consider such individual applications