

CITY OF EDINBURGH

DISCRETIONARY RELIEF POLICY

The Council's current policy is to grant relief as follows;

- a) An additional 20% Discretionary Rates Relief is granted to organisations already in receipt of Mandatory Relief where they:
- are mainly concerned with working with youths (defined as under 19 years of age) or
 - provide community facilities in village halls and community centres and **social enterprise schemes.**
 - To support organisations which aim to provide benefit primarily to Edinburgh resident and Council Tax payers.

For information, Mandatory Relief is granted to charities where they occupy premises and use them wholly or mainly for charitable purposes.

- b) 50% Discretionary Rates Relief is granted to recreation clubs which do not have a licence to sell alcohol.
- c) 100% Discretionary Rates Relief is granted to all clubs who meet the definition of "Sports Clubs" as set out by the Scottish Sports Association and who operate an equal opportunities policy.

This relief is granted subject to full compensation for such relief being contained within the Rating Pool arrangements.

- d) 80% Discretionary Rates Relief is granted in respect of properties used for recreational purposes and occupied by clubs / societies which are charitable bodies and not established / conducted for profit.
- e) An additional 20% Discretionary Rates Relief is granted to organisations already in receipt of Mandatory Relief where they:
- provide and maintain grounds and buildings used for the purposes of recreation or leisure time occupation where facilities are available to members of the public at large.

The power to grant Discretionary Rating Relief (DRR) is governed by the provisions of the local Government (Financial Provisions Etc) (Scotland) Act 1962, as amended.

- a) Under the terms of the 1962 Act a Rating Authority may grant Discretionary Rate Relief in respect of :
- any lands and heritages which are occupied by, or by trustees for, a charity and are wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
 - any lands and heritages occupied for the purposes of one or more institutions or other organisations (whether corporate or unincorporated) which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, Science, literature or the fine arts.
 - any lands and heritages occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for the purposes of recreation.