



Llywodraeth Cymru
Welsh Government

Guidance

Non-Domestic Rates

Guidance on Mandatory
and Discretionary Rates Relief
and Reduction Schemes in Wales:
Charities, Non-Profit Organisations,
Empty Property and Other

Issued: October 2019

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.
This document is also available in Welsh.

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Non-domestic rates

Guidance on mandatory and discretionary rates relief and reduction schemes in Wales.

About this guidance

This document provides guidance on mandatory and discretionary rates relief and rates reduction schemes. This guidance applies to Wales only.

The guidance does not replace any existing non-domestic rates legislation or any guidance on reliefs not specified in this guidance (eg. small business rates relief).

Enquiries regarding this guidance should be sent to:

LocalTaxationPolicy@gov.wales

Non-Domestic Rates Policy Branch
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

A range of other mandatory and discretionary non-domestic rates reliefs are also available and provide assistance for specified types of property.

Our Business Wales webpages provide information for ratepayers on rates relief schemes:

<https://businesswales.gov.wales/business-rates-relief-in-wales#tabs-2>

Chapter 1: Introduction

- 1.1 The purpose of this document is to provide general information and guidance for billing authorities in relation to awarding mandatory and discretionary relief and reductions for non-domestic rates (NDR) under the *Local Government Finance Act 1988* (the 1988 Act) (as amended). It covers the schemes available for charitable bodies, other not-for-profit organisations, empty property, partly occupied property, hardship and local discretionary relief.
- 1.2 Non-domestic rates policy has been devolved to Wales since 1999. Responsibility for the fiscal management of NDR remained with HM Treasury until 1 April 2015 when this responsibility was also transferred to the Welsh Government. This resulted in changes to the budgetary arrangements for non-domestic rates in Wales. Since this date, the rates revenue collected in Wales directly affects the amount of funding available to the Welsh Government for public services. All the non-domestic rates revenue raised in Wales is distributed to local government through the annual settlements to support expenditure on local services. All transactions relating to non-domestic rates are managed through the non-domestic rates pool for Wales by the Welsh Government.
- 1.3 Authorities are asked to review their current practices in relation to rates relief, taking account of good practice as outlined in this document. It is for each authority to judge whether the criteria in the guidance are applicable in each case and what weight, if any, should be attached to them.
- 1.4 This guidance covers mandatory and discretionary reliefs. An authority's approach to awarding discretionary rates relief will depend on local circumstances and the make-up of its tax-base.
- 1.5 The provisions governing how the different reliefs are funded are set out in *The Non-Domestic Rating Contributions (Wales) Regulations 1992* (the Regulations). The Regulations set out the percentage which is funded through the non-domestic rates pool and the percentage that is borne by the authority for each type of relief. Annex A contains a summary table of the key information for each relief scheme.
- 1.6 This guidance is issued under powers available to the Welsh Ministers in section 47(5D) of the 1988 Act in relation to discretionary relief. The Welsh Ministers also exercise their power to issue this guidance under section 60 of the *Government of Wales Act 2006*.

Chapter 2: Relief for Charitable Organisations and Community Amateur Sports Clubs

Introduction

- 3.1 The 1988 Act provides that properties which are owned or occupied by charitable organisations are entitled to mandatory non-domestic rates relief. This is set at 80% of the occupied rates bill. This relief is also available to Community Amateur Sports Clubs (CASC).
- 3.2 Mandatory relief is fully funded by the Welsh Government. Therefore authorities are not required to pay the amount foregone into the pool
- 3.3 Authorities may top up the relief to 100% of the occupied rates bill at their discretion. Authorities are required to pay 75% of any such top-up into the non-domestic rates pool. The remaining 25% will be funded centrally.
- 3.4 An authority does not have to offer discretionary relief. However, if it does decide to award discretionary relief, it is good practice to award relief on the basis of eligibility criteria made available on the authority's website.
- 3.5 This chapter provides further information and guidance in relation to:
- [Eligibility criteria for charities \(including charity shops\)](#); and
 - [Eligibility criteria for CASC](#).

Eligibility Criteria for Charities

- 3.6 A ratepayer for a property on the local rating list is entitled to mandatory relief from rates if it:
- [is occupied by a charity or a trustee of a charity](#); and
 - [is used wholly or mainly for charitable purposes](#)

There are also [additional terms and conditions for charity shops](#).

Is the property occupied by a charity or a trustee of a charity?

- 3.7 Before an authority awards relief, it must satisfy itself that the organisation applying for relief is in fact a charity (or trustee for a charity). If the organisation is a registered charity with the Charity Commission, in most cases it will be able to provide its registration number.

- 3.8 However not all charities are registered charities. Further information on charities which do not need to register can be found on the [Charity Commission website](#).
- 3.9 If an authority has any doubt as to whether an organisation is a charity; it may ask for a letter from HM Revenue and Customs confirming the organisation is treated as a charity for tax purposes.

Is the building used wholly or mainly for charitable purposes?

- 3.10 Buildings are used for a range of charitable purposes and, in many cases, it will be clear that they are being used 'wholly or mainly' for charitable purposes. They may for example be used to accommodate charity headquarters or for community, training and educational centres or as charity shops.
- 3.11 Recent case law provides greater clarity on whether authorities should award relief to charitable organisations if they do not use a substantial part of the property. More information on this issue can be found on the [Charity Commission website](#).
- 3.12 If an authority has an application process, the charity should be asked to provide a clear explanation and justification for the intended use of the buildings.
- 3.13 The Charity Commission is aware of cases where charities are being approached by retailers and landlords of hard-to-let property to enter into tenancy agreements that would relieve the landlords of the requirement to pay full non-domestic rates.

Additional terms and conditions for charity shops

- 3.14 Section 64(10) of the 1988 Act states that a charity shop is only entitled to mandatory rates relief if it is 'wholly or mainly' used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- 3.15 It is common practice for the following to be taken into account when determining whether a charity shop is wholly or mainly used for the sale of donated goods:

- i. The percentage of floor-space occupied by donated goods;
- ii. The percentage of turnover and profit represented by the sale of donated goods; and
- iii. The percentage of individual items sold which are donated goods.

3.16 Some businesses have previously raised concerns about the growth in the number of charity shops on the high street. While stakeholders recognise many benefits of charity shops in Welsh towns and cities, some believe that the sales of new goods in charity shops presents an element of unfair competition to small businesses.

3.17 When awarding discretionary 'top-up' relief to charity shops, authorities must be mindful of the effect charity shops might have on local businesses. Authorities should carefully monitor numbers in different areas and adjust their policy on discretionary 'top-up' relief accordingly. If an authority believes charity shops are having a negative effect on the local economy, it may for instance choose, in accordance with the 1988 Act, not to award discretionary 'top-up' relief to any charity shops. If an authority is specifically concerned about the sale of new goods in charity shops, it may choose to set a higher threshold in relation to the discretionary top-up relief than it would normally require under mandatory relief.

3.18 It is good practice for authorities to undertake periodic inspections of charity shops even if they have no reason to suspect an excessive proportion of new goods is being sold. Inspections should be conducted at different times of the year so the extent of compliance can be checked during normal trading conditions.

3.19 Authorities may also choose to undertake an inspection of charity shops in the run-up to Christmas, to ensure charities continue to comply with the rules on new goods during this period.

3.20 It is the charity's responsibility to ensure staff and volunteers are aware of the rules on the selling of new goods. If a shop is found to be breaching the rules, it must no longer receive mandatory relief. If the authority is issuing discretionary relief, it may wish to issue a formal letter informing the charity that it no longer qualifies for discretionary relief and that relief will, as a consequence, be withdrawn.

Eligibility Criteria for Community Amateur Sports Clubs (CASC)

3.21 A property is entitled to relief if the ratepayer is a registered CASC and it is:

- wholly or mainly used for the purposes of the CASC; or

- wholly or mainly used for the purposes of the CASC and similar organisations.

3.22 However, an authority cannot offer relief to a CASC for a property which is an excepted hereditament.

3.23 Before an authority awards relief on this basis, it will need to check if the club is a registered CASC. An up-to-date list of clubs registered with HMRC can be found on the [GOV.UK](https://www.gov.uk) website. The website also includes further information for organisations wishing to become registered CASC.

3.24 If a sports club is neither a charity nor a registered CASC, an authority may still decide to award discretionary relief. Information on discretionary relief for other types of sports clubs can be found in Chapter 3.

Chapter 3: Other Discretionary Reliefs

Introduction

- 4.1 Authorities have a range of other powers to award discretionary reliefs to organisations and businesses. If an authority decides to offer relief, it is good practice to award on the basis of eligibility criteria made available on the authority's website.
- 4.2 This chapter provides further information on the following powers available to authorities to award discretionary relief:
- [Hardship Relief](#);
 - [Discretionary relief for organisations which have a public benefit](#); and
 - [General discretionary relief](#).

Hardship Relief

- 4.3 Under section 49 of the 1988 Act, authorities have powers to grant relief of up to 100% to a ratepayer who is experiencing hardship if:
- the ratepayer would sustain hardship if the authority did not award relief; and
 - it is reasonable for the authority to do so, having regard to the interests of local taxpayers.
- 4.4 Authorities must also satisfy themselves that relief complies with State Aid rules. In some circumstances, the European Commission should be notified (see Chapter 6).
- 4.5 Authorities may wish to award relief in the following circumstances.
- Where an organisation or business has suffered or will suffer financial hardship due to specific external factors. For example, a business may suffer a loss of trade following flood damage. An authority may wish to ask for evidence to support this, eg. business accounts.
 - Where awarding relief may safeguard employment prospects in an area or a particular amenity.
 - Where not providing relief would have an adverse effect on the short or long-term financial interests of taxpayers. The case for a reduction or remission of rates payable may still on balance outweigh the overall cost to taxpayers.

Discretionary Relief for Organisations which have a Public Benefit

- 4.6 As outlined in Chapter 2, the 1988 Act provides that charities and CASC are entitled to mandatory relief, set at 80% of occupied rates. This relief can be topped up to 100% at the discretion of the billing authority. Authorities are required to pay 75% of any such top-up into the non-domestic rates pool. The remaining 25% is funded centrally.
- 4.7 Section 47 of the 1988 Act also provides that authorities are able to grant general discretionary relief of up to 100% in cases where the property:
- is occupied by one or more organisations which are established or conducted for not-for-profit purposes and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts; or
 - is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- 4.8 If relief is awarded on this basis, the Welsh Government meets 90% of the cost and the awarding authority meets the remaining 10%. Any relief awarded must be for the benefit of the local community and the local taxpayers in the authority awarding the relief.

Discretionary Relief for Sports Clubs which are not Registered Charities or CASC

- 4.9 An authority may provide discretionary relief to a sports club which is neither a charity nor a CASC. When making a decision to award relief, authorities may wish to bear in mind the legal definition of a CASC, as set out in section 658 of the Corporation Tax Act 2010, and the extent to which the organisation contributes to the local community and the authority's objectives for social inclusion.
- 4.10 Authorities may wish to consider using a points system to assess applications for relief. The amount of relief given need not be 100% in all cases and a lower percentage may be awarded if some but not all criteria are met. Criteria for any such system should be made publicly available in the interests of transparency.

General Discretionary Powers

- 4.11 Section 47 of the 1988 Act also provides more general powers to authorities to grant discretionary relief.
- 4.12 This allows authorities to grant discretionary rates relief if it would be reasonable to do so having regard to the interests of local taxpayers. The full cost of any relief granted under these powers must be borne by the authority. The provisions were intended to enable local authorities to provide relief for ratepayers to reflect specific local circumstances which are not accommodated within one of the mandatory schemes. The powers are in addition to authorities' powers to provide relief in cases of hardship.
- 4.13 The 1988 Act does not set out any qualifying criteria for such relief. However, there is a public law expectation to ensure that decisions are made in a fair and consistent manner. Therefore it is good practice for authorities to agree a policy for awarding discretionary relief under these powers and to publish that policy.
- 4.14 This discretionary relief is not limited to not-for-profit organisations. Local authorities may use the powers to provide rates relief to any ratepayer in their area and have full discretion as to how they decide whether and what basis to provide relief – the intention of the discretionary power is to enable each authority to take account of local needs and circumstances.

Chapter 4: Empty Property Relief

Introduction

- 5.1 Section 45 of the 1988 Act sets the unoccupied liability of property at 100% of the occupied rates.
- 5.2 This chapter provides information on:
- [Initial Exemption Period](#);
 - [Properties which do not pay empty property rates](#);
 - [Empty property relief for charities and CASCs](#); and
 - [Tax avoidance and empty properties](#).

Initial Exemption Period

- 5.3 The *Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008* (the 2008 Regulations) provide for mandatory relief to be granted in the first three months, or six months if classified as industrial, that a non-domestic property is empty.
- 5.4 It further provides that to qualify for this initial exemption, the empty property must have been occupied for a period of more than six weeks immediately beforehand. Any period of occupation which is less than six weeks is disregarded. This avoids the claiming of consecutive periods of relief after short terms of occupancy.

Properties which do not pay Empty Property Rates

- 5.5 The 2008 Regulations also define the types of property which do not pay empty property rates (even after the three-month rate-free period).

These include:

- Properties where occupation is prohibited by law;
- Properties kept vacant by reason of certain action taken by the Crown or a local or public authority;
- Listed buildings and those subject to preservation notices;
- Scheduled monuments;
- Properties whose owner is entitled to possession only as a personal representative of a deceased person, liquidator or trustee under a deed of arrangement; or
- Property whose the owner is the subject of insolvency proceedings;
- Property whose rateable value is less than £2,600.

Empty Properties Relief and Charities or CASC

5.6 The 1988 Act provides that a property which will be zero rated if unoccupied are cases where:

- (a) the ratepayer is a charity or trustees for a charity; and
- (b) it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

or where:

- (a) the ratepayer is a registered club for the purposes of section 658 of the Corporation Tax Act 2010 (a CASC); and
- (b) it appears that when the hereditament is next in use it,
 - (i) will be wholly or mainly used for the purposes of that club and that club will be such a registered club; or
 - (ii) will be wholly or mainly used for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club.

Tax Avoidance and Empty Properties

5.7 The most common methods of rates avoidance appear to be associated with empty property relief. Common avoidance tactics include:

- repeated periods of artificial/contrived occupation;
- artificial or contrived occupation of properties by charities;
- the use of insolvency exemptions.

5.8 Authorities will already be aware of these above tactics and a number of others. It is important that they examine each application carefully and ask for further information and evidence when there is doubt as to whether any relief should be given.

Chapter 5: Partly-Occupied Property Reduction

Introduction

- 5.1 This chapter provides information on the powers available to authorities regarding partly-occupied property reduction

Partly-Occupied Property Reduction

- 5.2 Section 44A of the 1988 Act provides authorities with discretion to make a reduction to a ratepayer's liability where it appears to the authority that part of a property is unoccupied and will remain so for a "short time only".
- 5.3 Authorities may choose to use this discretionary power when there are practical difficulties in occupying or vacating a property. For instance when the occupying or vacation of the property needs to be phased in and over a number of weeks or months or when some event such as fire or flood has rendered part of the property unusable.
- 5.4 It is not intended that these discretionary powers be used where part of a property is temporarily not used or its use is temporarily reduced, eg. where plant, equipment or machinery remain in it.
- 5.5 Applicants should provide the date the property became or will become partially occupied, the reason for partial occupation and the date that they expect the property to be fully occupied or fully vacated.
- 5.6 Where an authority proposes to exercise its discretionary powers to provide a reduction, it should seek an apportionment of the Rateable Value from the Valuation Officer. On receipt of such a request, the Valuation Officer is required to apportion the Rateable Value of the property between the occupied and unoccupied parts of the property.
- 5.7 After the initial exemption period expires (after three months, or six months for industrial properties), in most cases the apportionment will end and the occupied rate will apply to the whole property. However, if the occupier would not be liable for the empty rates on the property because it is exempt or if the property would be zero-rated, eg. owned by a charity or trustees of a charity or owned by a registered CASC, the apportionment will continue to have effect and the ratepayer will not be liable for rates on the empty part.

- 5.8 The operative period starts on the day on which the property became partly unoccupied. In the case of a further apportionment, the operative period starts on the day on which the further apportionment takes effect. In both cases, the period continues until one or more of the following events occur:
- a) the occupation of any of the unoccupied part of the property to which the apportionment relates;
 - b) the end of the financial year in which the authority requires the apportionment;
 - c) the requiring of a further apportionment;
 - d) the property becoming completely unoccupied.
- 5.9 The constraints above mean that after 31 March each year any apportionment that is operative ceases to have effect. If an authority wishes to continue the arrangement in the following financial year, it must use its discretion to require a further apportionment. In practice, if there has not been any change to the extent that the property is partly occupied, the earlier certificate provided by the Valuation Officer could stand unless:
- a) the next financial year is a revaluation year ; or
 - b) the Rateable Value for the hereditament has otherwise been altered (eg. on a material change in circumstances).
- 5.10 Where the part of the property which is vacant is capable of separate assessment, it will not be necessary for the authority to exercise its discretion if the Valuation Officer is asked to split the existing assessment into the part that is occupied and the part that is vacant.

Chapter 6: State Aid

Introduction

- 6.1 The European Union State aid rules cover any provision of support to an organisation undertaking an 'economic' activity (defined as the provision of goods and/or services for which there is a market) and are designed to regulate subsidies in order to minimise the potential for market distortion. They also provide a framework that public authorities must adhere to in order to ensure that scarce public resources are targeted where they are most needed in an efficient and effective manner.
- 6.2 Authorities should satisfy themselves that any relief provided does not break State Aid rules.

What Relief could potentially be considered State Aid?

- 6.3 Rates relief for charities and not-for-profit bodies that are not engaged in economic activity is not normally considered to be State Aid. However, if the charities or not-for-profit bodies are engaged in economic activity, or if they are displacing a potential economic operator, or if they have a commercial partner, rates relief is likely to be considered State Aid.
- 6.4 Empty property relief and partly occupied property relief is regarded as part of the determination of liability, applied equally to all ratepayers, and so is not considered to be State Aid.
- 6.5 Hardship relief can constitute State Aid in some circumstances. If relief is provided to small-scale, independent, family-owned service organisations (eg. B&Bs, small retailers, child-care facilities), it is unlikely to be considered State Aid. This is because, relief provided to these organisations, is considered incapable of affecting intra-Community trade.
- 6.6 However if relief is provided to a manufacturing operation (eg. butchers or farmers producing sausages, cheese, cider and other foodstuffs), it is normally deemed to be capable of affecting intra-Community trade, and is therefore categorised as State Aid.

The De Minimis Regulation

- 6.7 The De Minimis Regulation refers to small amounts of aid that the European Commission considers will have no substantial effect on trade and competition between member states. The total de minimis aid from all sources granted to any single enterprise must not exceed €200,000 over any period of three fiscal years. For undertakings active in the road freight transport sector, the de minimis threshold is set at €100,000.
- 6.8 While there is no requirement to notify or register de minimis funding with the Commission (as it is not actually State Aid), there is a need to comply with the Regulation, with stringent administrative requirements to adhere to. In particular, where an aid provider grants de minimis aid, it must:
- inform the recipient about the de minimis character of the aid and the level of aid, making express reference to the De Minimis Regulation;
 - Obtain from the recipient a declaration about other de minimis aid received during the current and previous two fiscal years; and
 - Check all terms and conditions of the De Minimis Regulation are met.
- 6.9 Further information and advice is provided on the [Welsh Government](#) website.

Can Authorities provide Relief which is considered to be State Aid?

- 6.10 Where relief does constitute State Aid, it may still be possible to provide it in line with the State Aid rules. Authorities that are considering granting any relief which could be caught by the State Aid rules should in the first instance contact the State Aid Policy Unit within the Welsh Government.
- 6.11 The Welsh Government may seek clearance from the Commission if the Welsh Government considers it necessary. If Commission clearance is needed, the relief should not be paid until clearance has been granted.
- 6.12 The State Aid Policy Unit at the Welsh Government can be contacted at:
- State Aid Policy Unit
Welsh Government
Cathays Park
Cardiff
CF10 3NQ
E-mail: State.Aid@gov.wales

Chapter 7: Application and Decision-Making Processes

Introduction

- 7.1. There is no statutory requirement for authorities to require ratepayers to submit written applications for relief. It is however good practice for authorities to award relief on the basis of transparent and accountable decision-making processes.
- 7.2. This chapter sets out the statutory requirements and good practice in relation to:
- information provided to ratepayers;
 - accepting and acknowledging applications;
 - notification of Decisions; and
 - reviews and withdrawal of relief.

Information provided to Ratepayers

- 7.3. There are no legislative requirements in relation to publicising relief schemes. However to comply with good practice, authorities should provide information on relevant webpages about the relief schemes available, eligibility criteria, any general policies the authority has and also details on inspections, appeals and how to report changes of circumstances.
- 7.4. Applicants should be able to complete the application process online either by completing an online form, or by downloading an application from the website. Authorities should also send paper copies of the application form on request or/and offer assistance when needed to applicants filling out the online form.
- 7.5. Authorities should ask for appropriate supporting information and evidence which is relevant to their application, for example evidence of charitable status, audited accounts, written constitutions, membership details.
- 7.6. Organisations sometimes fail to inform authorities of a change in circumstance, particularly if they believe it might result in a higher rates bill. Authorities should emphasise that it is the duty of recipients to inform the authority of any change in circumstances.

Accepting and Acknowledging Applications

- 7.7. Authorities should acknowledge all applications for rates relief in accordance with their normal targets for responding to correspondence from ratepayers. Acknowledgements should advise ratepayers of the likely time for any decision to be made, and of the possibility that the authority may need to ask questions or make further enquiries.
- 7.8. Authorities will already have their own established procedures for making decisions on applications for rates relief. Many will delegate decision-making powers to individual officers or committees with agreed terms of reference.
- 7.9. It is important that authorities have readily understood guidelines for deciding whether to grant relief and for determining the amount of any relief given.
- 7.10. In each instance, an authority should be able to demonstrate that it has considered a case on its merits.

Notification of Decisions

- 7.11. Authorities should notify all applicants for rates relief of their decision in writing. Where relief is granted, the letter should set out:
- the amount of relief granted and the date from which it has been granted;
 - if relief has been granted for a specified period, the date on which it will end;
 - the new chargeable amount;
 - details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
 - a requirement that the applicant should notify the authority of any change in circumstances that may affect entitlement to relief.
- 7.12. Authorities should provide an explanation of their decision in every case where relief is either refused or restricted to a smaller amount than applied for.
- 7.13. Adopting the above course of action can be particularly important. Firstly, so that the applicant is aware of the reasons for the decision and secondly, so that an organisation can, if it wishes, take steps to conform with the criteria which the authority has adopted for granting relief. It is a public law principle that an authority should provide reasons for a decision and, if this is not done, there is increased risk of a decision being subject to review.
- 7.14. The ratepayer should also be notified at the same time of any right of appeal against the decision of the authority.

Reviews and Withdrawal of Relief

- 7.15. It is good practice for authorities to request updated information on an annual basis from ratepayers about the current use of the property and whether there has been any change of circumstances. When authorities suspect a change has occurred but have not been informed by the ratepayer, contact should be made to request information. This is important to ensure the ratepayer is still eligible for relief.
- 7.16. Some authorities may require applicants to apply for relief on an annual or biannual basis. Others may send a letter addressed to the ratepayer before the start of the new financial year, asking for confirmation about the current use of the property.
- 7.17. If an authority does not receive a response to any request for information about the current use of the property, it may choose to undertake a visible inspection of the property. If it appears the property is no longer used for purposes for which it was originally awarded relief, an authority may issue a formal letter setting out its intention to withdraw relief.

ANNEX A: Summary of Reliefs in this Guidance

PROPERTY ELIGIBLE FOR RATES RELIEF OR REDUCTIONS	TYPE OF RELIEF	AMOUNT OF RELIEF	FINANCIAL CONTRIBUTIONS	
			Proportion offset against payments into NDR Pool	Proportion borne locally by community taxpayers
1 Property wholly or mainly used for charitable purposes which is occupied by a registered charity or charity shop.	a) Mandatory	80%	100%	-
	b) Discretionary	Up to a further 20%	25%	75%
2 Community Amateur Sports Clubs (CASCs)	a) Mandatory	80%	100%	-
	b) Discretionary	Up to a further 20%	25%	75%
3 Property, all or part of which is occupied for the purposes of a non-profit making: a) institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts; or b) club, society or other organisation and is used for the purposes of recreation	Discretionary	Up to 100%	90%	10%
4 Property, all or part of which is occupied, where the billing authority is satisfied that the ratepayer would suffer hardship	Discretionary	Up to 100%	75%	25%
5 Property, all or part of which is occupied, other than as trustee, by a charging or precepting authority	None	None	-	-
6 Certain property which is unoccupied for: a) 0 to 3 months b) 0 to 6 months (if classified as industrial)	a) Mandatory	100%	100%	-
	b) Mandatory	100%	100%	-
7 Property which is partly occupied for a short period only (Section 44A of the LGFA)	Discretionary	100%	100%	-