

Enhanced Sport & Recreation Rate Relief

Guidance Notes & Application Form



Sport and Recreation (S&R) Rate Relief has recently changed. From 26 October 2016, the maximum relief available on qualifying Sport and Recreation areas within the club premises has increased.

Who is eligible for this enhanced relief?

Community Amateur Sports Clubs, known as CASCs, which:

- are registered with HMRC;
- are unlicensed (except for occasional licences – the legislation permits clubs to have an occasional licence for one-off events);
- are used solely for the purposes of a prescribed recreation; and
- are occupied for the purposes of a club, society or other organisation that is not established or conducted for profit.

How much is the enhanced relief?

The maximum relief available has increased from 80% to 100% on those areas of the property where Sport & Recreation is the main activity. If the rateable value is wholly S&R, then 100% relief will be applied to the whole rateable value. If the rateable value is only partially S&R, then 100% relief will only be applied to the S&R element. If the property is not occupied by an eligible CASC it may still be entitled to the standard 80% relief.

What parts of the building will be considered as S&R?

Areas used solely for the purposes of the prescribed recreation, such as, pitches, grounds, courts, pools and tracks. Also facilities such as car parking, toilets or rooms used by people who are engaging in the prescribed activity.

Areas not used in connection with the prescribed activity such as ancillary social facilities like bars or licensed clubrooms **ARE NOT** entitled to S&R.

Spectator stands **ARE NOT** entitled to S&R.

How do clubs apply?

(1) You can download the application form from NIDirect:

www.nidirect.gov.uk/publications/application-district-valuer-revision-valuation-list

(2) You can use the link to the LPS Non Domestic Valuation List and submit an online application:

lpsni.gov.uk/vListNDN/search.asp?submit=form

(3) You can complete the attached application form.

You will still need to present other documentary evidence in support of your application.

Required documentation and evidence

Clubs will need to provide:

- Constitution, or Articles and Memorandum of Association.
- HMRC CASC documentation.
- Alcohol Licence, if applicable.

What happens when a club applies for the rate relief?

A valuer from LPS will be in touch, the property will be inspected, and the survey and current Net Annual Value (NAV) checked first. This may require some measuring up of the property.

If the club already has some S&R (80%) relief:

(a) this will be checked to see if it is still applicable; and

(b) entitlement to further relief will be checked.

The overall NAV can go up as well as down, even if relief is granted.

The valuer will ask for evidence to support the request for Enhanced Sport and Recreation Relief and will make a recommendation to the District Valuer whether or not to award relief. The District Valuer will send out a Valuation Certificate to let you know the outcome.

If relief is awarded, the rate bill will be automatically amended. The relief can be backdated to 26 October 2016, when the enabling legislation for Enhanced S&R Rate Relief came into effect.

Can the club appeal if the relief isn't awarded?

Clubs can appeal the decision to the Commissioner of Valuation. The appeal needs to be made within 28 days of the date of the District Valuer's Valuation Certificate.

Are clubs also entitled to Small Business Rate Relief (SBRR)?

Sports clubs which get S&R relief are not eligible for SBRR.

SBRR does not apply if any other form of rate relief is warranted.

For further information on this relief, visit the NI Business Info website:

www.nibusinessinfo.co.uk/sports-and-recreation-rate-relief

SECTION 3 – REASONS FOR APPLICATION

To progress your application we need additional information.

3.1 Please detail the reason(s) you are seeking a review of the valuation.

(For example, this is an application for enhanced S&R Relief)

3.2 Do you currently occupy this property? Yes No

3.3 Do you plan to vacate this property? Yes No

If **yes**, please provide the date you plan to vacate:

(DD/MM/YYYY)

Identify the correct LPS Valuation Regional Office:

Ballymena office for council districts Antrim and Newtownabbey, Mid and East Antrim	Academy House 121A Broughshane Street Town Parks BALLYMENA BT43 6HY	Tel: 0300 200 7801 (calls charged at local rate) Fax: 028 2566 4715 Email: ballymena.valuation@lpsni.gov.uk
Londonderry office for council districts Causeway Coast and Glens, Derry City & Strabane	Waterside House 75 Duke Street Gobnascale LONDONDERRY BT47 1FP	Tel: 0300 200 7801 (calls charged at local rate) Fax: 028 7131 9087 Email: londonderry.valuation@lpsni.gov.uk
Belfast office for council districts Belfast, Lisburn and Castlereagh, Ards and North Down	Lanyon Plaza 7 Lanyon Place Town Parks BELFAST BT1 3LP	Tel: 0300 200 7801 (calls charged at local rate) Email: belfast.valuation@lpsni.gov.uk
Craigavon office for council districts Armagh City, Banbridge & Craigavon, Newry, Mourne and Down	Marlborough House Central Way Tamnafiglassan CRAIGAVON BT64 1AD	Tel: 0300 200 7801 (calls charged at local rate) Fax: 028 3832 0177 Email: craigavon.valuation@lpsni.gov.uk
Omagh office for council districts Mid Ulster, Fermanagh and Omagh	Boaz House 19 Scarffe's Entry Dergmoney Lower OMAGH BT78 1JE	Tel: 0300 200 7801 (calls charged at local rate) Fax: 028 8225 4880 Email: omagh.valuation@lpsni.gov.uk

When calling from outside NI, dial +44 28 9049 5794.



Land & Property Services
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