

Rate Relief

How do we obtain mandatory rates relief?

Clubs should apply for CASC status and then take the letter of confirmation from HMRC with the CASC reference number and present this to their Council. Relief will not be granted retrospectively beyond the current financial year. However, if you apply for CASC status after 1 April HMRC may register the club from 1 April if the club's constitution meets the requirements of the CASC scheme from that date.

Do clubs have to register as CASCs to receive mandatory rates relief?

Only clubs registered as CASCs will receive mandatory rates relief. Clubs that are not registered as CASCs may continue to benefit from discretionary relief, but this is a decision for their local authority and not HMRC.

My club previously received 100 per cent discretionary rates relief. Will mandatory rates relief affect this?

CASC registered clubs that own facilities are guaranteed 80 per cent rates relief, funded by central government. Discretionary rates relief, which can be removed at any time, is administered and set by local authorities at any rate between 0 and 100 per cent. Some local authorities may choose to offer CASC registered clubs anything up to an additional 20 per cent discretionary rates relief. Contact your local authority to find out the level of discretionary rates relief available for CASC clubs in your area.