

ANGUS COUNCIL

RESOURCES AND CENTRAL SERVICES COMMITTEE

11 MARCH 2004

SUBJECT: REMISSION OF RATES – SPORTS CLUBS

REPORT BY DIRECTOR OF FINANCE

<p><b>Abstract:</b> This report advises the Committee of amendments to the Sports Club Relief Scheme.</p>
---

**1 RECOMMENDATION**

1.1 It is recommended that the Committee –

- (i). note the contents of the Report;
- (ii). continue to grant 50% Discretionary Relief to **Licensed** Sports Clubs, which are **Not**, registered as Community Amateur Sports Clubs;
- (iii). continue to grant 100% Discretionary Relief to **Unlicensed** Sports Clubs, which are **Not**, registered as Community Amateur Sports Clubs;
- (iv). approve the granting of 80% Discretionary Relief to all Sports Clubs, which are registered as Community Amateur Sports Clubs; and
- (v). approve the granting of a further 20% Discretionary Relief to all **Unlicensed** Sports Clubs, which are registered as Community Amateur Sports Clubs.

**2 BACKGROUND**

2.1 Under existing Legislation, Local Authorities have discretionary powers to grant Rates Relief to qualifying Sports Clubs. The entire cost of granting Discretionary Relief to Sports Clubs is met centrally and therefore the Council does not incur any costs. The level of relief granted varies between Authorities.

2.2 Angus Council's policy in respect of granting relief to Sports Clubs is currently as follows:

- 100% Discretionary Relief to Unlicensed Clubs.
- 50% Discretionary Relief to Licensed Clubs.

**3 PROPOSED CHANGES TO LEGISLATION**

3.1 The Scottish Executive intends to introduce new Legislation which allows 80% Mandatory Relief to be granted to Sports Clubs which are registered as Community Amateur Sports Clubs (CASC) with the Inland Revenue.

- 3.2 Until Mandatory Rates Relief can be introduced, the Executive is seeking to secure a voluntary agreement with all Local Authorities to grant at least 80% Discretionary Relief to Sports Clubs registered as a CASC. This agreement would take effect from 1 April 2004, and would remain in force until such times as the Scottish Executive can secure the necessary Legislation to introduce Mandatory Rates Relief. The cost of any Discretionary Rates Relief granted to Sports Clubs will be centrally funded and therefore the Council will not incur any cost.

#### **4 SPORTS CLUBS NOT REGISTERED AS COMMUNITY AMATEUR SPORTS CLUBS**

- 4.1 As detailed above Angus Council currently grants 50% Discretionary Relief to Licensed Sports Clubs and 100% relief to Unlicensed Sports Clubs. Should a Sports Club not be registered with the Inland Revenue as a Community Amateur Sports Club then relief should continue to be granted in accordance with current policy.

#### **5 THE WAY FORWARD**

- 5.1 The Revenues Division intends to contact all Sports Clubs, which are currently in receipt of relief in order to ascertain if they are registered as a Community Amateur Sports Club.

#### **6 FINANCIAL IMPLICATIONS**

- 6.1 There are no financial implications to the Council as a result of this report.

#### **7 HUMAN RIGHTS IMPLICATIONS**

- 7.1 There are no Human Rights implications arising as a result of this report.

#### **8 CONSULTATION**

- 8.1 The Chief Executive and the Director of Law and Administration have been consulted in the preparation of this report.

#### **NOTE**

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.

DSS/DW/FC  
27/01/04

David S. Sawers  
Director of Finance