

## Response to Request for Information

Reference      FOI 031676  
Date            14 March 2016

### ***Mandatory Charitable 80% Relief***

#### **Request:**

Please provide your Council's response as to whether Mandatory Charitable 80% Relief would be granted to an Independent School where the Ratepayer is a Limited Liability Partnership (LLP) and annual profits are shared between three Partners.

Under the guidance of Charitable Relief, Schools who are not state funded are liable to pay their own business rates. However if they are Academies, Free Schools, Foundation, Trust or Voluntary Aided they qualify as exempt charities and carry 'Charitable Status' giving them the same relief as registered charities.

My FOI request relates specifically to the scenario denoted in **EXAMPLE** below:

*"Determining Charitable Status"*

§ They offer the 'Advancement of Education'

§ They are set up for the 'Public Benefit'

**"EXAMPLE"**

; **Ratepayer:** Limited Liability Partnership

; **School:** Independent Day School for boys and girls aged 3-11

; Annual profits split between 3 Partners

I believe the above Independent School would be eligible to receive this rates relief based on the specific guidance which determines 'Charitable Status' and therefore they are exempt from registration but still benefit as described in \**"Determining Charitable Status"* above.

**Due to this, where detailed supporting evidence is supplied, would you grant an Independent School (often set up as Ltd, Partnership or LLP companies) that pays profits by way of dividends to its Partners, 80% Mandatory Rates Relief?**

[NOT PROTECTIVELY MARKED]

In respect of your above question, it has been established after careful consideration that the Council does not hold the above information as you are asking a speculative question about what decision would be made in an example scenario and is therefore not recorded information. Consequently, we are unable to provide any information relating to the above, and are informing you as required by Section 1(1) (a) of the Act, that states:

"Any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request".

However, we can inform you that decisions on mandatory rate relief are taken on a case by case basis and with reference to national legislation that is freely available on the internet.