

Property owned by a charity: Council Tax exemption application form

A property owned by a charity or charitable organisation may be exempt from Council Tax if it:

- was last used for the purpose of the charity or charitable organisation
- is unoccupied for more than 6 weeks and up to 6 months

The exemption will not apply when a charity first becomes liable to pay Council Tax for a property. This is because the last time the property was occupied will not have been for the purposes of the charity.

Proof you need to send with this application form

We need a:

- full list of all properties in the borough that the charity owns or leases in furtherance of their objectives
- copy of a letter confirming the Charity Commission registration number (if registered)

If you cannot provide a Charity Commission registration number, we'll need either a:

- copy of the organisation's Memorandum and Article of Association
- letter from HM Revenues and Customs (HMRC) confirming the organisation is registered as a charity for tax purposes
- letter stating why the organisation is not registered for tax purposes

Warning: You must pay Council Tax while you wait for us to decide if you're eligible for a discount. If you do not pay, we'll start the Council Tax recovery process.

1. About your eligibility for this discount or exemption

As a charity, I can confirm that:

- ☐ the property is owned by us
- ☐ we are established for charity purposes
- ☐ the property is unoccupied and has been so for less than 6 months
- ☐ the property was last occupied for the purpose of the charity in furtherance of the objectives of the charity

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2. About the Council Tax payer

Council Tax account number This is 8-digits. You can find it at the top of your Council Tax bill.	Date the discount or exemption should start
	DD/MM/YYYY
Full name of the Council Tax payer	Full address of the property owned by the charity

3. About the charity

Name of the charity			
Registered office address		Correspondence address (if different)	
Name of person to be contacted on behalf of the charity			
Daytime phone number		Email address	
Are you registered as a charity, friendly society or under the co-operative and community benefit societies 2014?		Charity or society registration number	
<input type="checkbox"/> Yes <input type="checkbox"/> No – provide evidence (section 4)			

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4. Proof required

I have included a list of properties the charity body owns in the Royal Borough of Greenwich	<input type="checkbox"/> Yes
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a) If the charity is registered with the Charity Commission

I have included a letter confirming our Charity Commission registration number	<input type="checkbox"/> Yes
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b) If the charity is not registered with the Charity Commission

I have included a copy of the organisation's Memorandum and Article of Association	<input type="checkbox"/> Yes
I have included a letter from HM Revenues and Customs (HMRC) confirming the organisation is registered as a charity for tax purposes	<input type="checkbox"/> Yes
I have included a letter stating why the organisation is not registered for tax purposes	<input type="checkbox"/> Yes

5. Declaration

a) I confirm that each of the 4 exemption requirements are met:

- (i) the property must be owned by the charity body.
- (ii) the charity body must be established for charitable purposes only.
- (iii) the property must have been occupied for a period of less than 6 months.
- (iv) the last occupation must have been in furtherance of the objectives of the charity.

b) You must read and agree to the terms and conditions of this discount or exemption.

By applying, you confirm that:

- the information you've given on this form is correct and complete
- you agree to tell us straight away about any change in your circumstances that may affect your entitlement
- you acknowledge that providing false information or failing to tell us about a change in your circumstances for the purpose of claiming or retaining a Council Tax reduction or discount is an offence that could result in the Royal Borough of Greenwich issuing court proceedings against you

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- you understand that we have a duty to protect the public funds we administer. We may use the information you've provided on this form within this authority for the prevention and detection of fraud. We may also share this information with other bodies administering public funds which may include other councils and government departments

☐ I confirm I have read, understood and agree to comply with the declaration above.

Full name (use capital letters)	Signature	
Daytime phone number	Email address	Date
		DD/MM/YYYY

Send every page of this form, with your proof, to us by email or post to:

Email: counciltax@royalgreenwich.gov.uk

Royal Borough of Greenwich
Revenues Service
The Woolwich Centre
35 Wellington Street
London SE18 6HQ

What happens next

It can take up to 21 days for us to process your application and decide if you're eligible.

We may ask you for more proof. If you're eligible, we'll send you an updated bill.

You must tell us within 21 days about any change in your circumstances that may affect your entitlement to a discount or exemption. If you do not tell us, you could get a £70 fixed penalty.

Appeal a decision

If you're not happy with our decision you can appeal to us in writing within 28 days. Find out how to appeal, at: royalgreenwich.gov.uk/appeal-council-tax