

# Application Form Day Nursery Relief

Name	Reference Number	
Address	Property Number	
	Issue Date	
Postcode	Return By Date	

#### **INFORMATION**

The Non Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 became effective from 1 April 2018. It provides 100% relief from Non Domestic Rates in respect of properties if they are used for the purpose of a Day Nursery. The relief is effective until 31 March 2021.

## Qualifying criteria

The relief for the Day Nursery will depend on:

- The property must be used wholly or mainly as a nursery school as defined in Section 135 of the Education (Scotland) Act 1980(b) which also provides day care of children as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010(c)
- A Signed application for relief must be made using this form

If you think you may be eligible for this relief, please complete all parts of this form in **black** ink.

A separate application must be made for each property.

SECTION 1: The property in respect of which you are applying for relief						
Ratepayers Name						
Correspondence Address	Postcode					
Business Rates Reference Number (this can be found on your rates bill)						
Address of Property						
	Postcode					
Is the property occupied?	Yes No					

## **SECTION 2: Do you qualify**

A Day Nursery means the premises are used wholly or mainly as a nursery school or class which provides early learning and childcare as defined in the Education (Scotland) Act 1980(b).

Are the premises currently used wholly or mainly as a Nursery School or Class? Yes

Day care of children as defined by the Public Services Reform (Scotland) Act 2010(c) means providing service of any form of care in the form of an educational activity, supervised by a responsible person on premises other than domestic premises during the day.

Does the premises currently provide day care for Children?

Yes No

No

## In order to qualify for relief both the above conditions must be satisfied.

Please use the space below to provide a summary of the activities carried out at the property. Continue on a separate sheet if necessary.

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## **SECTION 3: State Aid**

Any award of Day Nursery Relief must be considered as deminimis State Aid. Information on State Aid and the deminimis regulation can be found on the Scottish Government website:

## http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/deminimis

The Council therefore needs to know if you are currently receiving (or have received) any form of deminimis State Aid in the past 3 years.

If any deminimis State Aid has been granted to your business over that period please give details.

The State Aid deminimis limit is 200,000 Euros (approx. £179,200) over a rolling 3-year period. If you have received up to or in excess of that figure, Day Nursery Relief cannot be considered.

#### **SECTION 4: Declaration by Applicant**

I confirm that the information provided by me on this form is both accurate and complete and I undertake to notify the Council immediately of any change in my circumstances which may affect my liability for Business Rates. I understand the Council may make whatever enquiries it considers necessary to verify the information provided by me on this form.

Signature	Date	
Print Name	Telephone No.	
Email	Mobile No	

Information provided by you will be used and stored by Aberdeenshire Council in accordance with the Data Protection Act 1998 and will use this information to administer and enforce the Business Rates. The Council has duty to protect the public funds it administers and may share the information you provide for the purpose of detecting or preventing fraud.

**Please return this form to:** Aberdeenshire Council, PO Box 18533, Inverurie, AB51 5WX or by emailing it to <u>business.rates@aberdeenshire.gov.uk</u> If you have any enquiries about this form or wish further information, please contact us using the above email address or by telephone on 01346 415824