



Moray Council
TAXATION SERVICES
Non Domestic Rates
2023 Day Nursery Relief - Application Form

Name.....

Address.....

.....

.....

..... Postcode.....

Office use Only

Account Reference.....

Date of Issue.....

Please return by.....

Introduction

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.

Qualification

An award of Day Nursery Relief may be made if the following condition is met:

- the property being 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)

Completion Instructions

If you want to apply for this relief, please complete this form in BLOCK CAPITALS and **black ink**.

All requests for relief must be made on this application form

Parts 1 to 5 should be filled in by the **ratepayer** (as named on the bill)

A **separate** application must be made for each property

For further information or help in completing this form please telephone **(01343) 563456**.

Any information given will be treated in the strictest confidence.

Part 1: Ratepayer Details

Ratepayer's Name

Correspondence Address

.....Postcode.....

Ratepayer's Status (please '✓' the appropriate box)

Charity (see note overleaf)	<input type="checkbox"/>	Individual	<input type="checkbox"/>
Limited Liability Partnership	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
Private Limited Company	<input type="checkbox"/>	Public Limited Company (see note overleaf)	<input type="checkbox"/>
Sole Trader	<input type="checkbox"/>		
Other (please state)	<input type="text"/>		

If the ratepayer is a Public Limited Company or Charity, please provide the information below:

Public Limited Company Please state your Companies House Registration Number	
Charity Please state your Charity Registration Number	

Part 2: Property Address

Property Address

.....

.....Postcode.....

Rateable Value Occupied YES ☐ NO ☐

Property Reference..... Account Reference.....

Part 3: Property Usage

A Day Nursery means the property is 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).

Is your property used wholly or mainly as a nursery school or nursery class?

YES ☐ **NO** ☐

Day care of children as defined by the Public Services Reform (Scotland) Act 2010(c) means providing a 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 your property currently provide day care for children?

YES ☐ 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.

[illegible]

Part 4: Subsidy Control

The amount of rates relief that you may be entitled to receive may be affected by Subsidy Control Act 2022. This act means this relief may only be offered to those ratepayers involved in economic activity as a Minimum Financial Assistance (MFA) subsidy under Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

Full details of how the Subsidy Control Act 2022 impacts your application for relief may be found at http://www.moray.gov.uk/moray_standard/page_147667.html

Declaration

Have you received public sector assistance over the last three years (i.e. current and previous two accounting years) that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you? (Please tick ✓ the appropriate box)

Yes

☐

No

☐

If YES, you **must complete and return with your relief application** a Subsidy Information Declaration Form, the content of which will enable the local authority to determine if it is necessary to cap the amount of relief you are to receive

It can be downloaded at <http://www.moray.gov.uk/downloads/file147656.pdf>

Part 5: Declaration

I declare that

- I am authorised to make this application and that the information submitted in it is true and correct.
- I authorise the Council to make any necessary enquiries to check its content, including cross checking details with other Council Services and external Organisations.
- I undertake to inform you of any change in circumstances as soon as it occurs.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may incur a penalty and/or be prosecuted.
- I have read and understand the Non-Domestic Rates Privacy Notice, which may be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

Signature

Date

Print Name

Telephone

Email

Mobile

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Non Domestic Rates liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Non Domestic Rates Privacy Notice for more information. It can be found at <http://www.moray.gov.uk/downloads/file123143.pdf>.

Please return this form to: **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX.**

If you require any further information regarding this form, please contact us by:

Telephone: **01343 563456** Email: ratesforms@moray.gov.uk Visit our website: www.moray.gov.uk