



**MORAY COUNCIL
CORPORATE SERVICES
Non Domestic Rates
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. The relief is effective until 30 June 2023.

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.....

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 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).

Is your premises currently 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 premises 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.

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Part 4: State Aid

If your business has received other public sector assistance in excess of €200,000 (or sterling equivalent) over a rolling three-year period (the *de minimus* limit for State aid), it is possible you may not qualify for relief under the Scheme. If you consider you have already received in excess of, or close to, this sum over the past three years, please provide details.

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Part 5: Declaration

I declare that the information on this application is true and correct. I authorise the Council to make any necessary enquiries to check the information given on this application, 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 be prosecuted.

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, Revenues Section, High Street, Elgin, IV30 1BX.**

If you wish further information regarding this form or any other Non Domestic Rates query, please contact us:

Telephone: **01343 563456** Email: ndr-enq@moray.gov.uk Website: www.moray.gov.uk