

# NON-DOMESTIC (BUSINESS) RATES APPLICATION FOR DAY NURSERY RELIEF

Please enter the full address including postcode of the Non-Domestic property for which you are claiming:

**Council Billing Account reference** (check your non-domestic rates bill):

If Billing Account reference is not known, please provide Assessor Property Reference Number (can be checked on <https://www.saa.gov.uk/>):

## Introduction

From 01 April 2018, 100% is available where the premises are used wholly or mainly as a Day Nursery.

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 Section 135 of the Education (Scotland) Act 1980 which also provides day care of children as defined in paragraph 13 of Schedule 12 of the Public Services Reform (Scotland) Act 2010.

This relief is granted in accordance with The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018.

An application must be submitted for this relief, it is not awarded automatically.

This relief is likely to be considered a subsidy under The Subsidy Control Act 2022. This relief is listed in the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023.

Further information on the Subsidy Control Act can be found at:

<https://www.legislation.gov.uk/ukpga/2022/23>

## 1. Ratepayer

Please provide full details of the Ratepayer (person(s) / business / organisation liable to pay the rates on the above property):

Ratepayer Name:

**Legal Structure of the Ratepayer (Please put an 'X' in any of the relevant boxes):**

<i>Individual</i>	<input type="checkbox"/>
<i>Sole Trader</i>	<input type="checkbox"/>
<i>Partnership</i>	<input type="checkbox"/>
<i>Private Limited Company (LTD)</i>	<input type="checkbox"/>
<i>Public Limited Company (PLC)</i>	<input type="checkbox"/>

Limited Liability Partnership (LLP)	<input type="checkbox"/>
Charitable Organisation	<input type="checkbox"/>
Other (Please State)	<input type="text"/>

**Companies House Registration Number**

**Charity Registration Number**

Is the property currently used wholly or mainly as a Nursery School or Nursery Class within the meaning of Section 135 of the Education (Scotland) Act 1980

**Yes**       **No**

Is the property currently used for the day care of children - as defined by the Public Services Reform (Scotland) Act 2010

**Yes**       **No**

Please give a full description of the activities undertaken at the property:

**2. Subsidy Rules under the Subsidy Control Act 2022**

Some reliefs are affected by subsidy control rules.

This relief may be offered as a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022<sup>1</sup>. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

To ensure that the Council complies with the subsidy regime, it may be required to cap relief at the MFA maximum limit. This may depend on:

- the level of other public sector assistance received by your entity<sup>2</sup>
- whether or not you have an interest in any business with other properties is in receipt, or eligible, for one of the existing rate relief schemes

NOTE: not all grants or reliefs are considered to be capped in this way.

<sup>1</sup> [s36 \(1\) of the Subsidy Control Act 2022](#)

<sup>2</sup> any entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level.

You must consider whether you have already received support from any public sector body in the current financial year and the two financial years immediately preceding this. The Council will determine this from the completed Subsidy Information Declaration Form at Annex A.

**Have you (i.e. your business/es) received public sector assistance over the last 3 years\* that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you? (\*current and previous two accounting years of your business/es)**

Yes

No

**IF YES, please complete Annex A: Subsidy Information Declaration Form**

(NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021-22 will not count towards this cap).

You are required to keep a written record of the amount of any MFA received, and the date/s when it was received, for at least three years from the date it was given. Any award of MFA exceeding £100,000 is subject to transparency requirements and will be published.

### **3. Declaration**

Please read this declaration carefully before you sign and date it.

I am, or am duly authorised by, the Ratepayer to make the application.

I declare that the information given on this form is correct and complete to the best of my knowledge.

I authorise the Council to make any necessary enquiries to check the information.

I authorise the Council to cross-check the information with other Councils in Scotland.

I undertake to advise the Council of any change of circumstances in relation to a property I may occupy in Scotland.

I understand that if I give information that is fraudulent, incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be liable for a civil penalty and/or prosecuted.

I understand that the council will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

**I have read and understand the privacy notice accompanying this relief application:**

<https://www.aberdeencity.gov.uk/your-data/why-and-how-we-use-your-data/your-data-business-rates>

I claim the above relief from Non-Domestic rates liability.

**Applicant Name:**

**Telephone No:**

**Capacity (e.g. owner, tenant, company director)**

**E-mail Address:**

**Contact Address:**

**Applicant  
Signature:**

**Date:**

When completed, this form should be returned by email to: [businessrates@aberdeencity.gov.uk](mailto:businessrates@aberdeencity.gov.uk)  
Aberdeen City Council, Business Rates Team, Business Hub 16, Marischal College, Aberdeen,  
AB10 1AB If you have any general enquiries or require help in completing this form, please  
telephone 01224 346146.

**SUBSIDY INFORMATION DECLARATION FROM**

This Relief is awarded as Minimum Financial Assistance (MFA) under section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three year period.

Any MFA (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for an MFA subsidy.

**PLEASE STATE BELOW ALL PUBLIC ASSISTANCE RECEIVED BY THE APPLICANT**

Please include all support from any public sector body in the current financial year (2023-24) and the two financial years immediately preceding (2021-22 and 2022-23) .

A written record of the amount of any MFA received, and the date/s when it was received, should be retained for at least three years from the date it was given.

Note: The applicant is the entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level - a single economic actor could be the controlling interest in multiple separate businesses.

Date received (DD/MM/YYYY)	Amount (£)	Name of Support Scheme or Subsidy	Nature of assistance (Tax Relief, Grant, Loan, etc..)	Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...)	Public Body providing the assistance

**Statement:** I confirm that the information I have provided above is complete and accurate. I understand that failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date that the subsidy was received.

**Signed:** \_\_\_\_\_

Print Name: \_\_\_\_\_

Position: \_\_\_\_\_

*\*Questions relating to Subsidy Rules and the declaration, must be completed by someone in overall financial control of the company/business.*