

# NON DOMESTIC RATES APPLICATION FOR RELIEF

## DAY NURSERY RELIEF



PROPERTY REFERENCE NUMBER

ACCOUNT NUMBER

If you require any help in completing this form,  
please telephone Customer Advice & Support on

**0300 100 1800**

### INTRODUCTION

Certain properties may be entitled to 100% relief from non domestic rates if they meet the statutory conditions (these are shown in the notes overleaf).

To claim relief please complete this form using block capitals and return it without delay to the address shown overleaf.

### THE APPLICANT

BUSINESS/COMPANY NAME

### THE PROPERTY

WHAT IS THE ADDRESS OF THE PROPERTY FOR WHICH RELIEF IS CLAIMED? (PLEASE INCLUDE THE POSTCODE)

WHO OWNS THE PROPERTY?

FROM WHEN?

WHO IS THE TENANT (IF ANY)?

FROM WHEN?

## PROPERTY CONTINUED

IS THE PROPERTY USED WHOLLY OR MAINLY AS A NURSERY SCHOOL WHICH PROVIDES DAY CARE OF CHILDREN

YES ☐ NO ☐

IF **YES**, WAS THE PROPERTY USED FOR THIS PURPOSE ON 1 APRIL 2018?

YES ☐ NO ☐

DO YOU PROVIDE OUT OF SCHOOL CARE?

YES ☐ NO ☐

IF YES, HOW MANY CHILDREN ARE IN YOUR CARE?

DAY CARE ☐ OUT OF SCHOOL CARE ☐

## DECLARATION

**I UNDERSTAND THAT:-** The Council is under an obligation to manage public funds properly. Accordingly information that you provide the Council will be used to ensure all sums due to the Council are paid timeously. The information may also be used to prevent and detect fraud. It is possible that this information may be shared for the same purposes with other public bodies, including Councils or other organisations which handle public funds.

**I UNDERSTAND THAT:-** This application can be used to determine any relief from Non Domestic Rates and the Council reserves the right to apply the most appropriate relief to which i may be entitled.

**I UNDERSTAND THAT:-** Any relief awarded in contravention of Trade and Cooperation Agreement (TCA) rules irrespective of whether there was a deliberate or otherwise deception or error, or as a result of any misleading statements given on this form will be recoverable in full and that legal action may be taken against me.

**I AGREE THAT:-** You may make any enquiries necessary to check the information I have given.

**I DECLARE THAT:-** The information I have given on this form is true, complete and correct. I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence.

YOUR SIGNATURE

DATE

NAME

TEL NO

ADDRESS FOR CORRESPONDENCE

CAPACITY (e.g. Owner, Tenant, etc.)

To find out how we will process and use your personal information in connection with this request please see our Privacy Notices at [www.scotborders.gov.uk/CASSPrivacyNotices](http://www.scotborders.gov.uk/CASSPrivacyNotices)

If you would like a printed copy you can contact us via telephone on **0300 100 1800**.

When completed, this form should be returned to

**Scottish Borders Council  
Customer Advice & Support Service  
Council Headquarters  
Newtown St. Boswells  
Melrose TD6 0SA**

For Official Use

Act By

Date

**SCOTTISH BORDERS COUNCIL  
THE NON DOMESTIC RATES (DAY NURSERY RELIEF)  
(SCOTLAND) REGULATIONS 2018  
RATES RELIEF FOR PROPERTIES – DAY NURSERIES**

These Regulations may be cited as the Non Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 and come into force on 1st April 2018.

*Definition of a day nursery means premises used wholly or mainly as a nursery school (within the meaning of section 135 of the Education (Scotland) Act 1980 and which also provides day care of childcare (as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010).*

The purpose of the Day Nursery Relief is to allow day nurseries who fall within the criteria below not to pay rates in respect of lands and heritages on a day in the period beginning with 1st April 2018 and ending with 30th June 2023 if:

- the lands and heritages are used wholly or mainly as a day nursery;
- an application for relief is made in accordance with regulation 4 (application for relief).

### **APPLICATION FOR RELIEF**

An application for relief under these Regulations must -

- a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayers; and
- b) be made to the local authority by -
  - addressing it to the local authority; and
  - delivering it or sending it to the local authority's office by post or electronic communication.

### **TRADE AND COOPERATION AGREEMENT (TCA)**

This relief is capped at a maximum of 325,000 Special Drawing Rights (around £340,000, although exact amount will fluctuate) over a three-fiscal-year period. This amount is set out in the EU-UK Trade and Cooperation Agreement (TCA).

You must consider whether you have already received support from any public sector body in the current and previous two accounting (fiscal) years. Complete the accompanying Subsidy and Aid Information Form available here [LINK].

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

- 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;
- the level of other public sector assistance received by the economic actor making the application  
(NOTE: this may include certain COVID-19 grant support. However, not all grants are considered to be capped in this way. The Council will determine this from your completed Subsidy and Aid Information Form)

**Have you (i.e. your business/es) received public sector assistance over the last 3 years\* that in total would exceed £300,000, 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 you have answered yes to the above please complete the Subsidy and Aid Information form attached and we will contact you to clarify the percentage of your award which has contributed to the calculation.**

### **COUNCIL CONTACT CENTRES/LIBRARY CONTACT CENTRES**

You can find out the opening times from our website at [www.scotborders.gov.uk/contactcentres](http://www.scotborders.gov.uk/contactcentres) or by calling **0300 100 1800** and following the appropriate instructions. They are also displayed at each office.

**Coldstream**, Library Contact Centre, Gateway Centre  
**Duns**, Library Contact Centre, 49 Newtown Street  
**Eyemouth**, Old High School, Coldingham Road  
**Galashiels**, Paton Street  
**Hawick**, High Street  
**Innerleithen**, Library Contact Centre, Buccleuch Street

**Jedburgh**, Library Contact Centre, Castlegate  
**Kelso**, Library Contact Centre, Bowmont Street  
**Newtown St Boswells**, Council Headquarters  
**Peebles**, High Street  
**Selkirk**, High Street

## SUBSIDY OR AID INFORMATION DECLARATION – PRO-FORMA

This Relief is awarded as an exempted subsidy under Article 3.2(4) of the EU-UK Trade and Cooperation Agreement. There is a ceiling of 325,000 Special Drawing Rights<sup>1</sup> for subsidies provided to any one economic actor under Article 3.2(4) over a three-year period. Any Article 3.2(4) subsidies (or similar aid, including de minimis aid granted prior to 31 December 2020 under Commission Regulation (EU) No 1407/2013) awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for any Article 3.2(4) subsidies.

The applicant must retain this Agreement for three years from the date of this Agreement and must be able to produce it on request by the UK public authorities.

You may need to keep this Agreement for longer than three years for other purposes.

### PLEASE STATE ALL PUBLIC ASSISTANCE OF THE SINGLE ECONOMIC ACTOR APPLYING

**(NOTE: A single economic actor could be the controlling interest in multiple separate businesses)**

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

**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:**

**DATE:**

<sup>1</sup> The term "Special Drawing Rights" refers to the International Monetary Fund (IMF) reserve currency rate of exchange which fluctuates on a daily basis.