

Contact: Business Revenues Team  
Phone: 0300 300 0202 (Mon to Thurs 8.45am – 4.45pm, Fri 8.45am -3.55pm)  
Email: ndr.finit@renfrewshire.gov.uk



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|  | Subject address: |
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**Business Rates – Day Nursery Relief**

**The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018.  
The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021,  
Regulation 10**

These regulations provide 100% relief from business rates in respect of lands and heritages if they are used as a day nursery. This is a premises used wholly or mainly as a nursery school which also provides day care of children.

Relief is available from 1<sup>st</sup> April 2018 to 30th June 2023.

**Section 1 – Property details**

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|---|--|
| Business rates reference number                         |  |
| Address of property for which relief is being requested |  |
| Property description of the premises                    |  |

**Additional information**

Examples of changes of circumstances which may affect your entitlement to this relief are:

- If you commence occupation of another commercial property in Scotland
- If you vacate any commercial property in Scotland
- If your entitlement to State Aid changes

You must notify the Revenues Business Team immediately should any of these occur.

## **Section 2: State Aid**

The Scottish Government has confirmed that any award of Day Nursery Relief must be considered as de minimis State Aid. State Aid is a European Commission (EC) term which refers to forms of public assistance, given to undertakings on a discretionary basis, which has potential to distort competition and affect trade between Member States of the European Union. Further information on State Aid and the de minimis regulation can be found on the Scottish Government website:

**<http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/de-minimis>**

The Council therefore needs to know if you are currently receiving (or have received) any form of de minimis State Aid (including Day Nursery Relief granted by other local authorities) in the past 3 years.

If any de minimis State Aid has been granted to your business over that period, please give details

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Note: the State Aid de minimis limit is 200,000 euros 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 3 – Signature and contact details**

Your name: \_\_\_\_\_

Your position in the business: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email address: \_\_\_\_\_

Signature: \_\_\_\_\_

### **Please return this form to:**

Renfrewshire Council, Renfrewshire House, Finance and Resources, Revenues Business Team, Cotton Street, Paisley PA1 1AD

Email: [ndr.finit@renfrewshire.gov.uk](mailto:ndr.finit@renfrewshire.gov.uk)

If you have any questions about this form or need more information, please contact us using the above details or call 0300 300 0202 (Monday-Thursday 8.45am to 4.45pm, Friday 8.45am to 3.55pm).

I/ We certify that the information supplied on this application is to the best of my knowledge accurate, I/we understand that to deliberately provide false information for monetary gain in relation to this application is a criminal offence.

**I/We agree to notify Renfrewshire Council immediately of any changes that may affect the entitlement to this relief.**

### **Data Protection**

The information provided by you on this form will be used to update business rates. The Council may check the information provided by you with other information held. The information may need to be shared with other Council departments to check the accuracy of the information to prevent or detect fraud or crime or to protect public funds. No other disclosures will be made unless the law permits this disclosure.

On completion please return to the Director of Finance & Resources, Revenues Business Team, Renfrewshire House, Cotton Street, Paisley, PA1 1AD or email to [ndr.finit@renfrewshire.gov.uk](mailto:ndr.finit@renfrewshire.gov.uk)