



## Non Domestic Rates Application for Day Nursery Relief

ACCOUNT REF NO:

NAME & ADDRESS:

Argyll & Bute Council  
Financial Services  
Kintyre House  
Snipefield Industrial Estate  
Campbeltown  
PA28 6SY  
  
Tel: 01586 555249  
E-mail: ndr@argyll-bute.gov.uk  
  
Date:

**Application for Day Nursery Relief of Rates in Terms of Section 153 of the Local Government etc. (Scotland) Act 1994**

### **INTRODUCTION**

Certain non-domestic premises used wholly or mainly as a nursery school providing day care of children may be entitled to a rates reduction of up to 100% with effect from 1 April 2018 referred to as "Day Nursery Relief".

### **1. THE RATEPAYER**

Full name / the name of the organisation / company claiming relief:

Legal Structure of the Ratepayer (Please put an 'X' in the relevant box) –

<i>Individual</i>	<input type="checkbox"/>	<i>Private Limited Company (LTD)</i>	<input type="checkbox"/>
<i>Sole Trader</i>	<input type="checkbox"/>	<i>Public Limited Company (PLC)</i>	<input type="checkbox"/>
<i>Partnership</i>	<input type="checkbox"/>	<i>Limited Liability Partnership (LLP)</i>	<input type="checkbox"/>
<i>Charitable Organisation</i>	<input type="checkbox"/>	<i>Other (Please state)</i>	<input type="text"/>

*IF APPLICABLE, Companies House Registration number or Charity Registration number:  
(Company number eg: 03493961)*



#### **4. 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.

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.

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<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.

## 5. CERTIFICATION

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

- I am the ratepayer, or 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, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.
- 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 the subsidy was received (if relevant)
- I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.
- I have read and understand the privacy notice accompanying this relief application form: <https://www.argyll-bute.gov.uk/privacy/non-domestic-rates>
- I claim the above relief from non-domestic rates liability.

Applicant Name:

Telephone No:

Capacity (e.g. Owner; Tenant; Agent; Employee):

E-mail Address:

Contact Address:

Your  
Signature:

Date:

When completed, this form should be returned by post to:

Argyll & Bute Council, Financial Services, Non Domestic Rates, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY or by email to [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)

## ANNEX A - SUBSIDY INFORMATION DECLARATION FORM

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:**