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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 65**

**RATING AND VALUATION**

**The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018**

*Made* - - - - 15th February 2018  
*Laid before the Scottish Parliament* - - - - 19th February 2018  
*Coming into force* - - 1st April 2018

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 <sup>M1</sup> and all other powers enabling them to do so.

**Modifications etc. (not altering text)**

- C1** Regulations restricted (with application to the financial year beginning 1.4.2021 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/145\)](#), regs. 1, 3
- C2** Regulations restricted (with application to the financial year beginning 1.4.2023 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/28\)](#), regs. 1, 3

**Marginal Citations**

- M1** 1994 c.39. Section 153 was amended by section 67 of the [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

**Citation and commencement**

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

**Interpretation**

2. In these Regulations—

“day nursery” means premises used wholly or mainly as a nursery school (within the meaning of section 135 of the Education (Scotland) Act 1980 <sup>M2</sup>) which also provides day care of

children (as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010 <sup>M3</sup>);

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 <sup>M4</sup> (“the 2000 Act”);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854 <sup>M5</sup>;

“local authority” means the rating authority in whose valuation roll the entry for the lands and heritages appears;

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership;
- (b) a trust, a trustee of that trust;
- (c) a body corporate, a director of that body;

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) of the 2000 Act <sup>M6</sup>; and

“valuation roll” means the roll made up under section 1 of the Local Government (Scotland) Act 1975 <sup>M7</sup>.

**Marginal Citations**

- M2** 1980 c.44. Section 135 was relevantly amended by paragraph 2(6)(b) of schedule 5 of the [Children and Young People \(Scotland\) Act 2014](#) (asp 8).
- M3** 2010 asp 8.
- M4** 2000 c.7 amended by paragraph 158 of schedule 17 of the [Communications Act 2003](#) (c.21).
- M5** 1854 17 and 18 Vict. c.91. Section 42 was amended by the [Statute Law Revision Act 1892](#) (c.19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.
- M6** [Section 7\(2\)](#) was amended by [S.I. 2016/696](#).
- M7** 1975 c.30. Section 1 was amended by section 34 and schedule 6 of the [Abolition of Domestic Rates etc. \(Scotland\) Act 1987](#) (c.47), [paragraph 1](#) of schedule 14 of the Local Government etc. (Scotland) Act 1994 and paragraph 1 of schedule 4 of the [Local Government and Rating Act 1997](#) (c.29).

**Amount payable as rates – lands and heritages used as a day nursery**

- 3. No rates are payable in respect of lands and heritages on a day [<sup>F1</sup>on or after 1 April 2018] if—
  - (a) the lands and heritages are used wholly or mainly as a day nursery;
  - <sup>F2</sup>(b) .....
  - (c) an application for relief is made in accordance with regulation 4.

- F1** Words in [reg. 3](#) substituted (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023](#) (S.S.I. 2023/30), [regs. 1, 12\(2\)](#)
- F2** [Reg. 3\(b\)](#) omitted (1.4.2018) by virtue of [The Non-Domestic Rates \(Levying\) \(Scotland\) Regulations 2018](#) (S.S.I. 2018/74), [regs. 1, 7\(2\)](#) (with [reg. 5](#))

**Application for relief**

- 4. An application for relief under these Regulations must—
  - (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer; and

- (b) be made to the local authority by—
  - (i) addressing it to the local authority; and
  - (ii) delivering it or sending it to the local authority's office by post or electronic communication.

**Relief – further provision**

<sup>F3</sup>5. ....

<p><b>F3</b> <a href="#">Reg. 5</a> omitted (1.1.2021) by virtue of <a href="#">The Non-Domestic Rates (Restriction of Relief and Consequential Amendments) (Scotland) Regulations 2020 (S.S.I. 2020/391)</a>, regs. 1, <b>8</b></p>
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*DEREK MACKAY*  
A member of the Scottish Government

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018. (See end of Document for details)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide 100% relief from business rates in respect of lands and heritages if they are used as a day nursery and a new entry is made on the valuation roll on or after 1st April 2018.

They apply for a period of three years from that date.

An application must be made to obtain the relief and regulation 4 sets out how the application is to be made.

No business and regulatory impact assessment has been prepared for these Regulations as no adverse impact on businesses, charities or voluntary bodies is foreseen.

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018.