
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 65

The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 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(1)) which also provides day care of children (as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010(2));

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000(3) (“the 2000 Act”);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(4);

“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(5); and

“valuation roll” means the roll made up under section 1 of the Local Government (Scotland) Act 1975(6).

(1) 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).

(2) 2010 asp 8.

(3) 2000 c.7 amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c.21).

(4) 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.

(5) Section 7(2) was amended by S.I. 2016/696.

(6) 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).