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SCOTTISH STATUTORY INSTRUMENTS

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**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 <sup>M1</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>M2</sup>);

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 <sup>M3</sup> (“the 2000 Act”);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854 <sup>M4</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>M5</sup>; and

“valuation roll” means the roll made up under section 1 of the Local Government (Scotland) Act 1975 <sup>M6</sup>.

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**Marginal Citations**

- M1** 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).
- M2** 2010 asp 8.
- M3** 2000 c.7 amended by paragraph 158 of schedule 17 of the [Communications Act 2003](#) (c.21).
- M4** 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.
- M5** [Section 7\(2\)](#) was amended by [S.I. 2016/696](#).
- M6** 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).

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018, Section 2.