STATUTORY INSTRUMENTS

1990 No. 1486 (S.155)

RATING AND VALUATION

The Abolition of Domestic Rates (Domestic and Part Residential Subjects) (No.2) (Scotland) Regulations 1990

Made - - - -	*23rd July 1990*
Laid before Parliament	*26th July 1990*
Coming into force	*16th August 1990*

The Secretary of State, in exercise of the powers conferred upon him by sections 2(2A) and (4), 26(1) and 31(3) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987(**a**), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (No.2) (Scotland) Regulations 1990 and shall come into force on 16th August 1990.

Interpretation

2. In these Regulations–

"the Act" means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

"commercially" means on a commercial basis and with a view to the realisation of profits; and

"financial year" means the period of twelve months beginning on 1st April.

Variation of definition of domestic subjects – inclusion

3.—(1) For the purposes of section 2(4) of the Act, the definition of domestic subjects in section 2(3)(**b**) of the Act is further varied by including within that definition any lands and heritages or parts thereof at any time in a financial year during which they fall within the class of lands and heritages specified in paragraph (2) below.

(2) The class of lands and heritages specified in this paragraph is any premises–

(a) which consist of a dwellinghouse with any garden, yard, garage, outhouse or pertinent belonging to or occupied along with such dwellinghouse;

(b) which are the sole or main residence of a person (hereinafter referred to as "the relevant person");

(c) which are intended by the relevant person to be made available for letting, commercially, as bed and breakfast accommodation to no more than 6 persons per night; and

(d) which are not made available for letting over the limit specified in subparagraph (c) above.

(**a**) 1987 c.47; section 2(2A) was inserted by, and section 2(4) was substituted by, the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 15, subparagraphs (2) and (3) respectively; section 26(1) contains a definition of "prescribed" relevant to the exercise of the powers under which these Regulations are made.

(**b**) Section 2(3) was amended by the Local Government Finance Act 1988, Schedule 13, Part IV; the definition of "domestic subjects" has been varied by S.I. 1987/2179 (now revoked), 1988/1477, 1989/241 (now revoked), 1989/1477 and 1990/630.

Date from which certain alterations to valuation roll take effect

4. For the purposes of section 2(2A) of the Act, where, by virtue of these Regulations, any lands and heritages or parts thereof become domestic subjects, any entry in the valuation roll in respect of such lands and heritages or parts thereof shall be deleted, with effect as from the date of the event by reason of which the lands and heritages or parts thereof became domestic subjects.

James Douglas-Hamilton
Parliamentary Under Secretary of State,
Scottish Office

St Andrew's House, Edinburgh
3rd July 1990

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part I of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47) ("the Act"), rates are not leviable in respect of domestic subjects. Domestic subjects are defined in section 2(3) of the Act, as amended by the Local Government Finance Act 1988 (c.41).

Section 2(4) of the Act, as so amended, empowers the Secretary of State to vary the definition of domestic subjects so as to include or exclude "such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed". The Secretary of State has already exercised this power in the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1988 (S.I. 1988/1477), the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (No. 2) (Scotland) Regulations 1989 (S.I. 1989/1477) and the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1990 (S.I. 1990/630).

Regulation 3 of these Regulations further varies the definition of domestic subjects to include, in any financial year, any dwellinghouse which is the sole or main residence of any person ("the relevant person"), which is intended by the relevant person to be made available for letting, commercially, as bed and breakfast accommodation to no more than 6 persons per night and which is not in fact made available for letting over that limit.

Where any lands and heritages become domestic subjects by virtue of these Regulations, regulation 4 prescribes the date from which any entry in the valuation roll in respect of them is to be deleted.

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