

SCHEDULES

SCHEDULE 12

AMENDMENTS

PART II

SCOTLAND

Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)

- 15 (1) Section 2 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exclusion of domestic subjects from valuation roll) shall be amended as follows.
- (2) After subsection (2) there shall be inserted the following subsection—
- “(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—
- (a) cease to be domestic subjects, they shall be entered in the valuation roll;
 - (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
- with effect from such date as may be prescribed by such regulations.”
- (3) For subsection (4) of that section there shall be substituted the following subsection—
- “(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.”