WELSH STATUTORY INSTRUMENTS

2010 No. 682

The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2010

Definition of domestic property

2.—(1) Section 66 of the Local Government Finance Act 1988 is amended as follows.

- (2) In subsection (1), after "(2B)" insert ", (2BB)".
- (3) After subsection (2A) insert—

"(2AA) Subsection (2B) applies only in so far as this Part applies in relation to England."

(4) After subsection (2B) insert-

"(2BA) Subsection (2BB) applies only in so far as this Part applies in relation to Wales.

(2BB) A building or self-contained part of a building is not domestic property if each of the following paragraphs apply in relation to it—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more;
- (b) on that day the relevant person's interest in the building or part is such as to enable the person to let it for such periods;
- (c) the whole of the building or self-contained part of the building was available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more in the year prior to the year beginning with end of the day in relation to which the question referred to in paragraph (a) is being considered;
- (d) the short periods for which it was so let amounted in total to at least 70 days.".
- (5) In subsection (2C), after "(2B)" insert "and subsection (2BB)".
- (6) In subsection (2D), for "above does" substitute "and subsection (2BB) above do".