

1989 No. 241 (S.24)

RATING AND VALUATION

The Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1989

<i>Made</i>	- - - -	<i>23rd February 1989</i>
<i>Laid before Parliament</i>		<i>27th February 1989</i>
<i>Coming into force</i>		<i>20th March 1989</i>

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) (Scotland) Regulations 1989 and shall come into force on 20th March 1989.

Interpretation

2. In these Regulations—

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

“the 1976 Act” means the Licensing (Scotland) Act 1976(b);

“the 1980 Act” means the Education (Scotland) Act 1980(c).

“the 1960 Act” means the Caravan Sites and Control of Development Act 1960(d).

Variation of definition of domestic subjects – inclusions

3.—(1) For the purposes of section 2(4) of the Act, the definition of domestic subjects in section 2(3) of the Act(e) is varied by including within that definition any parts of lands and heritages which fall within any of the classes specified in paragraph (2) below and which are used wholly or mainly as the sole or main residence of any person.

(2) The classes of lands and heritages specified in this paragraph are any lands and heritages used for the purposes of—

(a) a hotel within the meaning of section 139(1) of the 1976 Act;

(b) a public house within the meaning of section 139(1) of the 1976 Act;

(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(2) and (3) respectively; section 26(1) contains within the definition of “part residential subjects” a power to prescribe exclusions from the said definition, and also contains a definition of “prescribed” which is relevant to the exercise of the statutory powers under which these Regulations are made.

(b) 1976 c.66.

(c) 1980 c.44.

(d) 1960 c.62.

(e) Section 2(3)(b) was repealed by the Local Government Finance Act 1988, Schedule 13, Part IV. The definition of “domestic subjects” was varied by the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1988 (S.I. 1988/1477), regulations 3 and 4.

- (c) a school within the meaning of section 135(1) of the 1980 Act(a);
- (d) a fire station;
- (e) an educational establishment, being—
 - (i) a university and any college, school, hall or other institution of a university;
 - (ii) a central institution or college of education within the meaning of section 135(1) of the 1980 Act;
 - (iii) any other institution for the provision in Scotland of further education, and for this purpose “further education” has the same meaning as in section 135(1) of the 1980 Act;
 - (iv) a theological college;
- (f) a caravan site within the meaning of section 1(4) of the 1960 Act;
- (g) a religious community the principal occupation of which is prayer, contemplation, relief of suffering or education;
- (h) a site for persons of nomadic habit of life to whom section 24(8A) of the 1960 Act applies(b);
- (i) a lighthouse;
- (j) a boarding or lodging house;
- (k) a holiday camp;
- (l) a camping site;
- (m) an outdoor centre;
- (n) a conference centre.

(3) For the purposes of paragraph (1) above, parts of lands and heritages which are not in use shall nevertheless be treated as being used wholly or mainly as the sole or main residence of any person, if that was the last use made of them.

Date from which certain alterations to valuation roll take effect after 1st April 1989

4. For the purpose of section 2(2A) of the Act, where, after 1st April 1989 by virtue of these Regulations, any parts of lands and heritages—

- (a) become domestic subjects, any entry in the valuation roll in respect of such parts shall be deleted, with effect as from the date of the event by reason of which such parts became domestic subjects; or
- (b) cease to be domestic subjects, they shall be entered in the valuation roll with effect from the date of the event by reason of which such parts ceased to be domestic subjects, or as from the beginning of the financial year in which the entry is made in the valuation roll, whichever is the later.

Meaning of part residential subjects – exceptions

5. The classes of lands and heritages which may be prescribed for the purposes of paragraph (b) of the definition of “part residential subjects” in section 26(1) of the Act (lands and heritages excluded from that definition) are hereby prescribed as the classes of lands and heritages specified in regulation 3(2) above, other than any parts of those lands and heritages which are domestic subjects by virtue of regulation 3(1).

St. Andrew’s House, Edinburgh
23rd February 1989

Ian Lang
Minister of State,
Scottish Office

(a) The definition of “school” in section 135(1) was amended by the Registered Establishments (Scotland) Act 1987 (c.40), section 2(2).
(b) Section 24(8A) was inserted by the Local Government and Planning (Scotland) Act 1982 (c.43), section 13(1).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part I of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 ("the Act"), as amended by the Local Government Finance Act 1988, rates cease to be leviable in respect of domestic subjects with effect from 1st April 1989. Domestic subjects are defined in section 2(3) of the Act, as amended.

Section 2(4) of the Act, as amended, empowers the Secretary of State to vary the definition of domestic subjects so to include such parts of classes of lands and heritages 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 1988 Regulations").

Regulation 3 of these Regulations further varies the definition of domestic subjects to include those parts of certain specified premises which are used wholly or mainly as the sole or main residence of any person. The specified premises include, among others, hotels, public houses, fire stations, certain educational establishments, caravan sites, lighthouses, boarding houses and holiday camps.

Domestic subjects are not entered in the valuation roll. Regulation 4 therefore prescribes the date from which the deletion or insertion of an entry in the valuation roll concerning lands and heritages is to have effect, where after 1st April 1989 parts of any lands and heritages become, or cease to become, domestic subjects by virtue of these Regulations.

Regulation 5 makes provision with regard to the meaning of part residential subjects which are defined in section 26(1) of the Act. Part residential subjects are subjects which are partly used as a sole or main residence of any person and partly for other purposes. They do not include domestic subjects or such other classes of land and heritages as may be prescribed. The Secretary of State has already prescribed certain classes of lands and heritages for this purpose in the 1988 Regulations. Regulation 5 further prescribes for this purpose the classes of lands and heritages specified in regulation 3(2), other than any parts of those lands and heritages which are domestic subjects by virtue of regulation 3(1).