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STATUTORY INSTRUMENTS

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**1990 No. 630**

**The Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1990**

**Variation of definition of domestic subjects – exclusion**

3.—(1) For the purposes of section 2(4) of the Act, the definition of domestic subjects in section 2(3) of the Act<sup>(1)</sup> is further varied by excluding from 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; and
- (b) which are made available by a relevant person for letting, commercially, as self-catering accommodation, for short periods amounting in the aggregate to 140 days or more in a financial year; or
- (c) which, where the premises have not been made so available for letting in that year, are intended by a relevant person to be made so available for letting in that year and the interest of the relevant person in the premises is such as to enable him to let them for such periods,

but it does not include any premises during any time in that year when they are used as the sole or main residence of any person.

(3) In ascertaining for the purposes of this regulation whether the premises are used as the sole or main residence of any person, section 8(4) of the Act (which provides for certain students to be regarded as solely or mainly resident in certain local authority areas) shall be disregarded.

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(1) Section 2(3) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 13, Part IV; the definition of “domestic subjects” has been varied by S.I. 1987/2179 (now revoked), 1988/1477, 1989/241 and 1477.