

1989 No. 1477 (S.118)

RATING AND VALUATION

The Abolition of Domestic Rates (Domestic and Part Residential Subjects) (No.2) (Scotland) Regulations 1989

Made - - - - - *9th August 1989*

Laid before Parliament *14th August 1989*

Coming into force *4th September 1989*

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 1989 and shall come into force on 4th September 1989.

Interpretation

2. In these Regulations "the Act" means the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

Variation of definition of domestic subjects – exclusion

3. For the purposes of section 2(4) of the Act, the definition of domestic subjects in section 2(3) of the Act(b) is further varied by excluding from that definition any lands and heritages or parts thereof which fall within the class of lands and heritages or parts thereof which comprise premises managed by a voluntary organisation for the temporary accommodation of persons who have left their homes as a result of physical violence or mental cruelty or threats of such violence or cruelty from persons to whom they are married or with whom they are or were co-habiting.

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 any parts thereof 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 lands and heritages or parts thereof 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.

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

(b) Section 2(3) was amended by the Local Government Finance Act 1988 (c.41), Schedule 13, Part IV; the definition of "domestic subjects" was varied by S.I. 1988/1477 and 1989/241.

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 ceased 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 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) and in the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1989 (S.I. 1989/241).

Regulation 3 of these Regulations further varies the definition of domestic subjects to exclude those premises ("women's refuges") managed by a voluntary organisation for the temporary accommodation of persons who have left their homes as a result of physical violence or mental cruelty or threats of such violence or cruelty from persons to whom they are married or with whom they are, or were, co-habiting. This has the effect of rendering women's refuges liable to rates.

Domestic subjects are not entered in the valuation roll. Regulation 4 therefore prescribes the date from which the insertion of an entry in the valuation roll concerning lands and heritages is to have effect where any lands and heritages or parts of them cease to be domestic subjects by virtue of these Regulations.

As a consequence of these Regulations, the Standard and Collective Community Charges (Scotland) Amendment (No.2) Regulations 1989 (S.I. 1989/1476) revoke regulation 4 of the Standard and Collective Community Charges (Scotland) Regulations 1988 (S.I. 1988/631) which prescribes women's refuges as a class of premises in respect of which collective community charge and collective community water charge are payable.

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