
STATUTORY INSTRUMENTS

1990 No. 162

The Standard Community Charge and Non-Domestic Rating (Definition of Domestic Property) Order 1990

- 2.—(1) Section 4 of the Act shall be amended as follows.
- (2) In subsection (4) there shall be inserted at the beginning—
“Subject to subsections (5) and (5B) below,”.
- (3) For subsection (5) there shall be substituted—
“(5) A building or self-contained part of a building is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—
(a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
(b) which is not self-contained self-catering accommodation provided commercially.
(5A) Subsection (5) above does not apply if—
(a) it is intended that, in the year beginning with the end of the day in relation to which the question is being considered, the property will be available for the provision of short-stay accommodation for short periods totalling less than 100 days, and
(b) the person intending to provide such accommodation also intends to reside in the building throughout any period during which accommodation is intended to be provided.
(5B) A building or self-contained part of a building is not domestic property if—
(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 periods totalling 140 days or more; and
(b) on that day his interest in the building or part is such as to enable him so to let it for such periods.
(5C) For the purposes of subsection (5B) above the relevant person is—
(a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
(b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.”.
- (4) The following subsection shall be inserted after subsection (6)—
“(6A) In this section— “business” includes—
(a) any activity carried on by a body of persons, whether corporate or unincorporate, and

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) any activity carried on by an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only; and “commercially” means on a commercial basis, and with a view to the realisation of profits.”.