
STATUTORY INSTRUMENTS

1996 No. 3162

The Rates (Amendment) (Northern Ireland) Order 1996

Definition of “Dwelling-House”

10. In Schedule 5 to the principal Order (definition of “dwelling-house”) —

(a) for paragraph 2 there shall be substituted—

“2.—(1) A hereditament which 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,

shall be deemed not to be used for the purposes of a private dwelling.

(2) Sub-paragraph (1) does not apply if—

- (a) it is intended that within the year from the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than 6 persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would apart from this sub-paragraph, cause any part of it to be deemed not to be used for the purposes of a private dwelling, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.

(3) A hereditament or self-contained part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if—

- (a) the owner or, as the case may be, the occupier of the hereditament intends that, in the year from the day in relation to which the question is being considered, the whole of the hereditament or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more; and
- (b) on that day his estate in the hereditament or part is such as to enable him to let it for such periods.

(4) Sub-paragraph (3) does not apply where the hereditament or self-contained part is used as the sole or main residence of any person.”;

(b) for paragraph 5(a) and (b) there shall be substituted—

“(a) “business” includes—

- (i) any activity carried on by a body to which Article 41 applies; and
- (ii) any activity carried on by a charity within the meaning of that Article;

Changes to legislation: *There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 1996, Section 10. (See end of Document for details)*

- (b) “commercially” means on a commercial basis, and with a view to the realisation of profits;” .

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