

SCHEDULES

SCHEDULE 1

DEFINITION OF “DWELLING-HOUSE”, ETC.

1.—(1) Subject to sub-paragraph (2), Schedule 5 to the principal Order (definition of “dwelling-house”, etc.) shall have effect for the purposes of Part II of this Order as it has effect for the purposes of the principal Order.

(2) For the purposes of this Order, Schedule 5 to the principal Order (definition of “dwelling-house”, etc.) shall have effect as if—

(a) in paragraph 2 there were added after sub-paragraph (4)—

“(5) The following shall be deemed not to be used for the purposes of a private dwelling—

(a) so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 as is not in the occupation of the site operator;

(b) a caravan pitch which is a separate hereditament in the circumstances mentioned in that sub-paragraph but in relation to which the district valuer has not exercised the power conferred by that sub-paragraph;

(c) a caravan pitch which is entered separately in the valuation list following an application under sub-paragraph (2) of that paragraph.”;

(b) in paragraph 3(a) and (b), after the word “garden,” there were inserted the words “ park, pleasure ground, ”;

(c) in paragraph 4(2), for the words “the hereditament, to the extent of so much of its net annual value as is apportioned to that part,” there were substituted the words “ that part ”;

(d) after paragraph 4 there were inserted—

“**4ZA.**—(1) A hereditament or part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if it is—

(a) held by the Secretary of State for the purposes of armed forces accommodation; and

(b) situated within the perimeter of a military establishment.

(2) In this paragraph “military establishment” means an establishment used by any of Her Majesty's forces.”;

(e) paragraph 4A were omitted;

(f) in paragraph 5 sub-paragraph (d) were omitted.

(3) For the purposes of this Order, the principal Order shall have effect as if paragraph 2(3) of Part XIII of Schedule 12 to the principal Order were omitted.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006, Paragraph 1.