

## SCHEDULES

### SCHEDULE 1

#### DEFINITION OF “DWELLING-HOUSE”, ETC.

**2.**—(1) In this Order “private garage” means, subject to sub-paragraph (2), a hereditament which is used wholly or mainly for the accommodation of a motor vehicle.

(2) For the purposes of sub-paragraph (1) a hereditament which is used—

(a) for the purposes of a trade or business; or

(b) by a charity, a public body or any other body that is not established or conducted for profit, is not a private garage.

(3) In sub-paragraph (2)—

“charity” means a body established for charitable purposes only;

“public body” means—

(a) a body established by or under a statutory provision; or

(b) a department of the Government of the United Kingdom.

**Changes to legislation:**

There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006, Paragraph 2.