



# Finance Act 2013

## 2013 CHAPTER 29

### PART 3

#### ANNUAL TAX ON ENVELOPED DWELLINGS

#### *New dwellings, conversions, demolition etc*

#### 124 New dwellings

- (1) Where a new dwelling is being or has been constructed (whether or not as part of a larger building) the earlier of the following days is a valuation date in the case of a single-dwelling interest in that dwelling—
  - (a) the completion day;
  - (b) the day on which the dwelling is first occupied.
- (2) The reference in subsection (1) to the construction of a new dwelling—
  - (a) includes the production of a new dwelling by the alteration (whether structural or otherwise) of an existing building, but
  - (b) does not include a case to which section 125 (dwellings produced from other dwellings) or section 128 (demolition and replacement: new dwellings) applies.
- (3) The reference in subsection (1) to the “completion day” is to the day on which the new dwelling is treated as having come into existence for the purposes of—
  - (a) Part 1 of the Local Government Finance Act 1992 (council tax: England and Wales) (see section 17 of that Act), or
  - (b) Part 2 of that Act (council tax: Scotland) (see section 83 of that Act), or
  - (c) the Rates (Northern Ireland) Order 1977 ([S.I. 1977/2157 \(N.I. 28\)](#)) (see Article 25B of that Order).
- (4) In this section “building” includes a part of a building.