



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

New dwellings, conversions, demolition etc

129 Demolition and replacement: other cases

- (1) This section applies if—
 - (a) a building is constructed on the site of the old dwelling after the demolition, and
 - (b) section 128 does not apply.
- (2) Any question as to whether a person has a single-dwelling interest in the old dwelling is determined on the assumption that the old dwelling ceases to exist on the day after—
 - (a) the day on which the change of use is approved, or
 - (b) if later, the day on which the old dwelling ceased to be occupied.
- (3) In subsection (1)—
 - (a) “the site of the old dwelling” means the land on which the dwelling stood and that counted as part of the dwelling;
 - (b) the reference to the construction of a dwelling on that site is to the construction of a dwelling wholly or partly on the site.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 129.