STATUTORY INSTRUMENTS

2013 No. 468

The Non-Domestic Rating and Council Tax (Definition of Domestic Property and Dwelling) (England) Order 2013

Amendment of the Local Government Finance Act 1988 (definition of domestic property)

- **2.** In section 66 of the Local Government Finance Act 1988 (domestic property) after subsection (1) insert—
 - "(1A) Property in England is also domestic if—
 - (a) it is used wholly or mainly for the activity mentioned in subsection (1B), and
 - (b) it is situated in or on property which is—
 - (i) used wholly for the purposes of living accommodation, or
 - (ii) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation.
 - (1B) That activity is the generation of electricity or the production of heat by a source of energy or a technology mentioned in section 26(2) of the Climate Change and Sustainable Energy Act 2006(1), where—
 - (a) the majority of the electricity or heat is generated or produced for use by such persons as may be in the living accommodation, or
 - (b) the plant or equipment used to generate the electricity or produce the heat has a capacity not exceeding 10 kilowatts or 45 kilowatts thermal, as the case may be.".