

SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- 41.**—(1) Amend Schedule 5 (definition of “dwelling-house”, etc.) as follows.
- (2) For paragraph 1 substitute the following paragraph—
- “1. In this Order—
- “dwelling-house” means, subject to paragraphs 2 to 5, a hereditament used wholly for the purposes of a private dwelling;
- “private garage” has the meaning given by paragraph 6;
- “private storage premises” has the meaning given by paragraph 7.”.
- (3) In paragraph 2, after sub-paragraph (4), add the following sub-paragraph—
- “(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.”.
- (4) In paragraph 3(a) and (b), after “garden,” insert “ park, pleasure ground, ”.
- (5) In paragraph 4(2), for “the hereditament, to the extent of so much of its net annual value as is apportioned to that part,” substitute “ that part ”.
- (6) After paragraph 4 insert the following paragraph—
- “**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.”.
- (7) Omit paragraph 4A.
- (8) In paragraph 5—
- (a) for “this Schedule” substitute “ paragraphs 1 to 4ZA ”;
- (b) omit sub-paragraph (d).
- (9) After paragraph 5 add the following paragraphs—

Changes to legislation: There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 41. (See end of Document for details)

“6.—(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.

7.—(1) In this Order “private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage of domestic articles belonging to the residents.

(2) In sub-paragraph (1)—

“domestic articles” means—

(a) household stores and other articles for domestic use;

(b) light vehicles, whether mechanically-propelled or not;

“residents” means persons residing in the dwelling-house or dwelling-houses referred to in sub-paragraph (1).

8. The Department may by regulations modify paragraphs 1 to 7.”.

Commencement Information

II Sch. 2 para. 41 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 41.