

SCHEDULE 1

Meaning of payments in respect of accommodation

Rent payments

Rent payments

2. “Rent payments” are such of the following as are not excluded by paragraph 3—
 - (a) payments of rent;
 - (b) payments for a licence or other permission to occupy accommodation;
 - (c) mooring charges payable for a houseboat;
 - (d) in relation to accommodation which is a caravan or mobile home, payments in respect of the site on which the accommodation stands;
 - (e) contributions by residents towards maintaining almshouses (and essential services in them) provided by a housing association which is—
 - (i) a registered charity, or
 - (ii) an exempt charity within Schedule 3 to the Charities Act 2011.