## **SCHEDULE**

DOMESTIC PROPERTY

- 1 This Schedule has effect for the purposes of the valuation under section 3 of this Act.
- 2 Subject to the following provisions of this Schedule, domestic property is any property which—
  - (a) by virtue of the definition of hereditament in section 115(1) of the General Rate Act 1967, would have been a hereditament for the purposes of that Act if that Act remained in force; and
  - (b) is not for the time being shown or required to be shown in a local nondomestic rating list or a central non-domestic rating list in force for the year beginning on 1st April 1991; and
  - (c) is not for the time being exempt from local non-domestic rating for the purposes of Part III of the 1988 Act.
- 3 In the case of a hereditament which is a composite hereditament for the purposes of Part III of the 1988 Act, the part of the hereditament which is domestic property for the purposes of that Part is also, subject to paragraph 5 below, domestic property for the purposes of the valuation under section 3 of this Act.
- 4 Subject to paragraph 5 below, none of the following property, namely—
  - (a) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation, or
  - (b) a private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle, or
  - (c) private storage premises used wholly or mainly for the storage of articles of domestic use,

is domestic property except in so far as it forms part of a larger property which is itself domestic property by virtue of paragraph 2 or paragraph 3 above.

5 The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property which is for the time being effective in England and Wales for the purposes of the valuation under section 3 of this Act.

Section 3.