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Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 5 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 5

Article 4.

DEFINITION OF “DWELLING-HOUSE”, ETC.

Modifications etc. (not altering text)

C1 Sch. 5 applied (with modifications) (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 3(3), **Sch. 1 para. 1(1)(2)**; S.R. 2006/146, **art. 2**

1. Subject to the provisions of this Schedule, in this Order “dwelling-house” means a hereditament used wholly for the purposes of a private dwelling.

[^{F12}2.—(1) A hereditament which is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—

- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
- (b) which is not self-contained self-catering accommodation provided commercially,

shall be deemed not to be used for the purposes of a private dwelling.

(2) Sub-paragraph (1) does not apply if—

- (a) it is intended that within the year from the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than 6 persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would apart from this sub-paragraph, cause any part of it to be deemed not to be used for the purposes of a private dwelling, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.

(3) A hereditament or self-contained part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if—

- (a) the owner or, as the case may be, the occupier of the hereditament intends that, in the year from the day in relation to which the question is being considered, the whole of the hereditament or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more; and
- (b) on that day his estate in the hereditament or part is such as to enable him to let it for such periods.

(4) Sub-paragraph (3) does not apply where the hereditament or self-contained part is used as the sole or main residence of any person.]

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F1 1996 NI 25

3. A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason of either or both of the following circumstances—

- (a) that it includes a garage, outhouse, garden, yard, court, forecourt or other appurtenance which is not used, or not used wholly, for the purposes of a private dwelling;
- (b) that part of the hereditament, not being a garage, outhouse, garden, yard, court, forecourt or other appurtenance, is used partly for the purposes of a private dwelling and partly for other purposes, unless that part was constructed, or has been adapted, for those other purposes.

4.—(1) A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason that a person who resides in the hereditament, or in part thereof, is required or permitted to reside therein in consequence of his employment or of holding an office.

(2) Without prejudice to sub-paragraph (1), a hereditament shall be deemed to be used wholly for the purposes of a private dwelling if it is, or is treated for the purposes of Article 41 as,—

- (a) of a description mentioned in paragraph (2) of that Article, and
- (b) used wholly for domestic purposes within the meaning of that Article;

and where—

- (i) a hereditament is treated for the purposes of that Article as of a description so mentioned by reason of a distinct part of the hereditament being of that description and that part is used as mentioned in head (b), or
- (ii) a distinct part of a hereditament is treated for the purposes of that Article as of a description so mentioned and as so used,

the hereditament, to the extent of so much of its net annual value as is apportioned to that part, shall be deemed to be used for the purposes of a private dwelling.

VALID FROM 01/12/2006

[^{F2}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.]

F2 Sch. 5 para. 4ZA inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 41(6); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

[^{F3}4A.—(1) Subject to sub-paragraph (2), a hereditament or part of a hereditament shall be deemed to be used wholly for the purposes of a private dwelling if—

- (a) it constitutes, or forms part of, a prison; and

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- (b) it is used as one or more of the following—
- (i) a cell (other than a special punishment cell);
 - (ii) a common recreational area (other than a sports hall or an uncovered area);
 - (iii) a library;
 - (iv) a chapel;
 - (v) a kitchen;
 - (vi) a dining room;
 - (vii) toilets;
 - (viii) personal washing facilities;
 - (ix) a laundry for the exclusive use of prisoners;
 - (x) a storage area which is within a cell block and which is used in connection with other premises covered by this head;
 - (xi) a corridor linking premises covered by this head; and
 - (xii) a boiler or plant room which to any extent serves other premises covered by this head.
- (2) Without prejudice to sub-paragraph (1), so much of the prison in question which is used as a kitchen, dining-room, toilets or personal washing facilities provided for the exclusive use of persons employed in that prison shall not be deemed to be used wholly for the purposes of a private dwelling.]

F3 1998 NI 22

5. In this Schedule—

- [^{F4}(a) “business” includes—
- (i) any activity carried on by a body to which Article 41 applies; and
 - (ii) any activity carried on by a charity within the meaning of that Article;
- (b) “commercially” means on a commercial basis, and with a view to the realisation of profits;]
- (c) references to the purposes of a private dwelling include references to the purposes of private dwellings.
- [^{F5}(d) “prison” includes a young offenders centre provided under section 2(a) of the Treatment of Offenders Act (Northern Ireland) 1968 and a remand centre provided under paragraph (b) of that section but does not include a naval, military or air force prison.]

F4 1996 NI 25

F5 1998 NI 22

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[^{F6}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,

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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.

F6 Sch. 5 paras. 6 - 8 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 41(9); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

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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).

F6 Sch. 5 paras. 6 - 8 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 41(9); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

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

F6 Sch. 5 paras. 6 - 8 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 41(9); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

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