

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, Paragraph 8. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3

PROVISIONS SUPPLEMENTARY TO SECTION 38

Textual Amendments

- F1** *Sch. 3* Repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).

PART I

DEFINITIONS OF CURRENT USE VALUE, MATERIAL DEVELOPMENT, ETC.

Definition of material development

8 *The classes of purposes mentioned in paragraph 7(1)(f) above are the following—*

Class A—Use as a dwelling-house or for the purpose of any activities which are wholly or mainly carried on otherwise than for profit, except use for a purpose falling within Class B, C or E.

Class B—Use as an office or retail shop.

Class C—Use as a hotel, boarding-house or guest-house, or as premises licensed for the sale of intoxicating liquors for consumption on the premises.

Class D—Use for the purpose of any activities wholly or mainly carried on for profit, except—

(a) *use as a dwelling-house or for the purposes of agriculture or forestry; and*

(b) *use for a purpose falling within Class B, C or E.*

Class E—Use for any of the following purposes, namely—

(a) *the carrying on of any process for or incidental to any of the following purposes, namely—*

(i) *the making of any article or of any part of any article, or the production of any substance;*

(ii) *the altering, repairing, ornamenting, finishing, cleaning, washing, packing or canning, or adapting for sale, or breaking up or demolishing of any article; or*

(iii) *without prejudice to (i) or (ii) above, the getting, dressing or treatment of minerals,*

being a process carried on in the course of a trade or business other than agriculture or forestry, but excluding any process carried on at a dwelling-house or retail shop;

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- (b) *storage purposes (whether or not involving use as a warehouse or repository) other than storage purposes ancillary to a purpose falling within Class B or C.]*

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