

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Interpretation. (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- F1** Sch. 3 Repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act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.

Interpretation

- 10 (1) *In this Part of this Schedule, unless the context otherwise requires—*
- “agriculture” includes horticulture, fruit growing, seed growing, dairy farming, the keeping and breeding of livestock (including any creature kept for the production of food, wool, skins or fur; or for the purpose of its use in the farming of land), the use of land as grazing land, meadow land, osier land, market gardens and nursery grounds, and the use of land for woodlands where that use is ancillary to the farming of land for other agricultural purposes, and “agricultural” shall be construed accordingly;*
 - “article” means an article of any description;*
 - “building” includes part of a building, and references to a building may include references to land occupied therewith and used for the same purposes;*
 - “forestry” includes afforestation;*
 - “minerals” includes all minerals and substances in or under land of a kind ordinarily worked for removal by underground or surface working;*
 - “retail shop” includes any premises of a similar character where retail trade or business (including repair work) is carried on;*
 - “substance” means any natural or artificial substance or material, whether in solid or liquid form or in the form of a gas or vapour.*
- (2) *Any reference in this Part of this Schedule to the cubic content of a building is a reference to that content as ascertained by external measurement.*
- (3) *For the purposes of paragraph 7(1)(a) and (b) of this Schedule where two or more buildings are included in a single development the whole of that development may be regarded as a single building, and where two or more buildings result from the redevelopment of a single building the new buildings may together be regarded as a single building.*

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For the purposes of this sub-paragraph two or more buildings shall not be treated as included in a single development unless they are or were comprised in the same curtilage.]

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