



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Chargeable interests and “single-dwelling interest”

108 Meaning of “single-dwelling interest”

- (1) References in this Part to a “single-dwelling interest” are to be read in accordance with this section.
- (2) A chargeable interest that is exclusively in or over land consisting (on any day) of a single dwelling is a single-dwelling interest (on that day).
- (3) Where a person is entitled to a chargeable interest that is exclusively in or over land consisting (on any day) of two or more single dwellings—
 - (a) provisions referring to a “single-dwelling interest” operate as if the person had (on that day) a separate chargeable interest in or over each dwelling, and
 - (b) the chargeable interest in or over each dwelling is therefore a single-dwelling interest.
- (4) Where a person is entitled to a chargeable interest in or over land that on any day consists of one or more single dwellings and non-residential land—
 - (a) provisions referring to a “single-dwelling interest” operate as if the person had (on that day) a separate chargeable interest in or over each dwelling and a further separate chargeable interest in or over the non-residential land, and
 - (b) the chargeable interest in or over each dwelling is therefore a single-dwelling interest.
- (5) A single-dwelling interest is referred to as a single-dwelling interest “in” the dwelling concerned.
- (6) A single-dwelling interest in one dwelling is distinct from any single-dwelling interest in another dwelling, even if the dwellings stand successively on the same land.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Section 108. (See end of Document for details)*

(7) In this section—

- (a) “non-residential land” means land that is not a dwelling or part of a dwelling;
- (b) references to a dwelling include a part of a dwelling.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 108.