



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Meaning of “dwelling”

115 Parts of a greater whole

- (1) The fact that a part of a building is suitable for use as a dwelling does not prevent that part from forming part of a larger single dwelling.
- (2) The fact that a building or structure that is—
 - (a) in the garden or grounds of a dwelling, and
 - (b) occupied or enjoyed with the dwelling,is itself suitable for use as a single dwelling does not prevent it from being treated (in accordance with section 112(2)) as part of the dwelling.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 115.