



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

New dwellings, conversions, demolition etc

130 Conversion of dwelling for non-residential use

- (1) This section applies where a building or part of a building—
 - (a) has been suitable for use as a dwelling, and
 - (b) is altered for the purpose of making it suitable for use otherwise than as a dwelling.
- (2) The question whether or not the alterations make the building or part unsuitable for use as a dwelling is one of fact (but see subsection (3)).
- (3) The building or part will not be regarded as having become unsuitable for use as a dwelling as a result of the alterations at any time unless by that time any planning permission or development consent required for the alterations has been granted (and the alterations have been made in accordance with any such permission or consent).
- (4) In this section “planning permission” has the meaning given by the relevant planning enactment.
- (5) “The relevant planning enactment” means—
 - (a) in relation to land in England and Wales, section 336(1) of the Town and Country Planning Act 1990;
 - (b) in relation to land in Scotland, section 277(1) of the Town and Country Planning (Scotland) Act 1997;
 - (c) in relation to land in Northern Ireland, Article 2(2) of the Planning (Northern Ireland) Order 1991 ([S.I. 1991/1220 \(N.I. 11\)](#)).

Status: This is the original version (as it was originally enacted).

- (6) In this section “development consent” means development consent under the Planning Act 2008.