



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Reliefs

[^{F1}147A Caretaker flat owned by management company

- (1) A day in a chargeable period is relievably in relation to a single-dwelling interest if the dwelling in question is a flat in relation to which the conditions in subsection (2) are met.
- (2) The conditions are that on that day—
 - (a) a company (“the management company”) holds the single-dwelling interest for the purpose of making the flat available as caretaker accommodation,
 - (b) the flat is contained in premises which also contain two or more other flats,
 - (c) the tenants of at least two of the other flats in the premises are members of the management company,
 - (d) the management company owns the freehold of the premises, and
 - (e) the management company is not carrying on a trade or property rental business.
- (3) For the purposes of subsection (2), the management company makes a flat available “as caretaker accommodation” if it makes it available to an individual for use as living accommodation in connection with the individual's employment as caretaker of the premises.
- (4) In this section “premises” means premises constituting the whole or part of a building.]

Status: Point in time view as at 15/09/2016.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Section 147A. (See end of Document for details)*

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Textual Amendments

- F1** S. 147A inserted (15.9.2016) (with effect in accordance with s. 135(12) of the amending Act) by
[Finance Act 2016 \(c. 24\), s. 135\(7\)](#)

Status:

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Changes to legislation:

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