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SCHEDULES

SCHEDULE 1

MISCELLANEOUS AMENDMENTS AND REPEALS

Non-domestic hereditaments not in active use

- 9 (1) After section 46 of the principal Act there shall be inserted—

“46A Relief for non-domestic hereditaments not in active use.

- (1) For the purposes of this Act a hereditament to which this section applies shall be treated as unoccupied if, apart from this section, it would fall to be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
- (a) which was used in or on the hereditament when it was last in use ; or
 - (b) which is intended for use in or on the hereditament.
- (2) This section applies to a hereditament which is not a dwelling-house, a private garage or private storage premises ; and in this subsection—
- (a) "private garage" means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle ; and
 - (b) " private storage premises " means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.
- (3) For the purposes of subsection (2) of this section a hereditament that is not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, it will be a hereditament of that description.”
- (2) This paragraph shall have effect for any rate period beginning on or after 1st April 1985.