
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

[^{F1}SCHEDULE 29A

TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

Textual Amendments

F1 Sch. 29A inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 158(2), [Sch. 21 para. 13](#)

PART 2

TAXABLE PROPERTY

Residential property

- 7 (1) Subject as follows, for the purposes of the taxable property provisions “residential property” means—
- (a) a building that is used or suitable for use as a dwelling,
 - (b) any land consisting of, or forming part of, the garden or grounds of such a building (including a building on any such land) which is used or intended for use for a purpose connected with the enjoyment of the building,
 - (c) hotel or similar accommodation (but see paragraph 14(2)), or
 - (d) a beach hut,
- in the United Kingdom or elsewhere.
- (2) For the purposes of the taxable property provisions “building” includes—
- (a) a structure, and
 - (b) part of a building or structure.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)