Interpretation ). FA97 s52 366.—In this Chapter—

"qualifying area" means an area or areas in the Dublin Docklands Area of the Dublin Docklands Development Authority Act, 1997) specified as a qualifying area by order under section 367;

"lease", "lessee", "lessor", "premium" and "rent" have the same meanings respectively as in Chapter 8 of Part 4:

"market value", in relation to a building, structure or house, means the price which the unencumbered fee simple of the building, structure or house would fetch if sold in the open market in such manner and subject to such conditions as might reasonably be calculated to obtain for the vendor the best price for the building, structure or house, less the part of that price which would be attributable to the acquisition of, or of rights in or over, the land on which the building, structure or house is constructed;

"qualifying period" means, subject to section 367, the period commencing on the 1st day of July, 1997, and ending on the 30th day of June, 2000;

"refurbishment", in relation to a building or structure and other than for the purposes of section 371, means any work of construction, reconstruction, repair or renewal, including the provision or improvement of water, sewerage or heating facilities, carried out in the course of the repair or restoration, or maintenance in the nature of repair or restoration, of the building or structure.