HMRC - CG64719 - Letting: Building Not A Dwelling House

The instruction at CG64320 explains that a person who has a residence in a building which is not a dwelling house may be allowed private residence relief by treating the rooms occupied as the person’s residence as if they were themselves a dwelling house.

If some or all of these rooms are let for a time as residential accommodation then further relief will be available under TCGA92/S223(4). But if any part of the rest of the building not forming part of the dwelling house is let as residential accommodation further relief will not be due under TCGA92/S223(4).

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