



STABLES - BUSINESS RATES OR COUNCIL TAX?

You may be liable to pay business rates on your stables even if you do not use them for commercial purposes.



The term business rates actually refers to non-domestic rates, which is a form of property tax payable on all property that is not classed as domestic. Domestic property is liable to council tax. Stables will be classed as non-domestic, and liable to non-domestic rates, unless:

- They are used to stable horses that are worked on agricultural land for an agricultural purpose. Horses used for leisure purposes - commercially or otherwise - do not fall into this category. Hence their stables do not qualify as agricultural buildings, no matter where they are situated be it on a farm or not. Further details on the exemption of agricultural premises can be found under [Schedule 5 to the Local Government Finance Act 1988](#).
- They are considered to be domestic and come within the council tax band of the living accommodation. Stables are only likely to be included within the council tax band if they are sited within the domestic curtilage of that property and used for private purposes on a domestic scale appropriate to the house. In this respect, the domestic curtilage is usually considered to be the same as the garden area surrounding the house. Further details on this definition of domestic property can be found in [section 66\(1\) of the Local Government Finance Act 1988](#).

This is a complex area and we consider each case on its own facts. For further information, you should [contact your local valuation office](#).