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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. 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](#)

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## SCHEDULES

### SCHEDULE 5

#### NON-DOMESTIC RATING: EXEMPTION

##### *Parks*

- 15 (1) A hereditament is exempt to the extent that it consists of a park which—
- (a) has been provided by, or is under the management of, a relevant authority or two or more relevant authorities acting in combination, and
  - (b) is available for free and unrestricted use by members of the public.
- (2) The reference to a park includes a reference to a recreation or pleasure ground, a public walk, an open space within the meaning of the <sup>M1</sup>Open Spaces Act 1906, and a playing field provided under the <sup>M2</sup>Physical Training and Recreation Act 1937.
- (3) Each of the following is a relevant authority—
- <sup>F1</sup>[(aa) a Minister of the Crown or Government department or any officer or body exercising functions on behalf of the Crown,]
  - (a) a county council,
  - <sup>F2</sup>[(aa) a county borough council,]
  - (b) a district council,
  - (c) a London borough council,
  - (d) the Common Council,
  - (e) the Council of the Isles of Scilly,
  - (f) a parish or community council, and
  - (g) the chairman of a parish meeting.
- (4) In construing sub-paragraph (1)(b) above any temporary closure (at night or otherwise) shall be ignored.

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#### Textual Amendments

- F1** It is provided that Sch. 5 para. 15(3)(aa) is inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 27**; S.I. 1998/2329, **art. 3(1)** (with art. 3(2))
- F2** Sch. 5 para. 15(3)(aa) inserted (7.1.1997) by S.I. 1996/3071, art. 2, **Sch. para. 2(2)**
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#### Marginal Citations

- M1** 1906 c. 25.  
**M2** 1937 c. 46.

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10