



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

Interpretation

65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to ^{[^{F1}}the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
 - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
 - (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
 - (a) which was used in or on the hereditament when it was last in use, or
 - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—

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- (a) the use of it for the holding of public meetings in furtherance of a person's candidature at a parliamentary or local government election, or
 - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the ^{M1}Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.

[^{F2}(8A) In a case where—

- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
 - (b) section 64(2) above does not apply, and
 - (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]

^{F3}(9)

Textual Amendments

- F1** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)
- F2** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34
- F3** S. 65(9) repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

Modifications etc. (not altering text)

- C1** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)
- C2** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)
S. 65(6) modified (W.) (11.3.1999) by S.I. 1999/450, art. 158
S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1
S. 65(6) applied (with modifications) (28.4.1999) by S.I. 1999/1214, reg. 3(3)
S. 65(6) modified (20.11.2002 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2002/2779, arts. 1, 90
- C3** S. 65(6) modified (1.3.2003) by The National Assembly for Wales (Representation of the People) Order 2003 (S.I. 2003/284), arts. 1(1), 146
- C4** S. 65(6) applied (with modifications) (23.3.2004) by The European Parliamentary Elections Regulations 2004 (S.I. 2004/293), regs. 1(2), 125 (with regs. 3-5)
- C5** S. 65(6) modified (23.7.2004) by The Regional Assembly and Local Government Referendums Order 2004 (S.I. 2004/1962), arts. 1(1), 13
- C6** S. 65(6) modified (1.2.2007) by The National Assembly for Wales (Representation of the People) Order 2007 (S.I. 2007/236), arts. 1(1), 147
- C7** S. 65(6) modified (15.3.2007 for specified purposes) by The Scottish Parliament (Elections etc.) Order 2007 (S.I. 2007/937), arts. 1, 92
- C8** S. 65(6) modified (E.) (28.7.2007) by The Local Authorities (Conduct of Referendums) (England) Regulations 2007 (S.I. 2007/2089), regs. 1(2), 20
- C9** S. 65(6) modified (W.) (23.7.2008) by The Local Authorities (Conduct of Referendums) (Wales) Regulations 2008 (S.I. 2008/1848), regs. 1(2), 16

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- C10** S. 65(6) modified (16.12.2010) by [The National Assembly for Wales Referendum \(Assembly Act Provisions\) \(Referendum Question, Date of Referendum Etc.\) Order 2010 \(S.I. 2010/2837\)](#), arts. 1(2), **24**
- C11** S. 65(6) modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), s. 19(1), **Sch. 1 para. 19(1)**
- C12** S. 65(6) modified (9.2.2012) by [The Local Authorities \(Conduct of Referendums\)\(England\) Regulations 2012 \(S.I. 2012/323\)](#), regs. 1, **20**
- C13** S. 65(6) modified (18.2.2012) by [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) Regulations 2012 \(S.I. 2012/444\)](#), regs. 1, **25** (with reg. 27)
- C14** S. 65(6) modified (3.8.2012) by [The Neighbourhood Planning \(Referendums\) Regulations 2012 \(S.I. 2012/2031\)](#), regs. 1, **15**
- C15** S. 65(6) applied (26.2.2016) by [The European Union Referendum \(Conduct\) Regulations 2016 \(S.I. 2016/219\)](#), reg. 1, **Sch. 2 para. 7**

Marginal Citations

- M1** 1983 c. 2.

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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. 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](#)