



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### *Interpretation*

#### **67 Interpretation: other provisions.**

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
- (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for [<sup>F1</sup>billing authorities] and the central valuation officer.
- (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
- (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
- (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, [<sup>F2</sup>or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

[<sup>F3</sup>(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.]

- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.

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- (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections [F<sup>4</sup>43(4F) [F<sup>5</sup>, (4I)] and (6), 45(4D)], [F<sup>6</sup>45A(2) and (3)] and [F<sup>7</sup>54ZA] above.
- (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
- (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- [F<sup>8</sup>(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—
- (a) are occupied or owned by a person designated under section 53(1) above, and
  - (b) fall within any description prescribed in relation to him under section 53(1).]

(10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.

[F<sup>9</sup>(10A) The times at which a club is a registered club for the purposes of [F<sup>10</sup>Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs)—

    - (a) shall, where it is registered with retrospective effect, be taken to have included those within the period beginning with the date with effect from which it is registered and ending with its registration; but
    - (b) shall, where its registration is [F<sup>11</sup>cancelled] with retrospective effect, be taken not to have included those within the period beginning with the date with effect from which its registration is [F<sup>11</sup>cancelled] and ending with the [F<sup>12</sup>cancellation] of its registration.]

(11) The <sup>M1</sup>1967 Act is the General Rate Act 1967.

(12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.

(13) This section and sections 64 to 66 above apply for the purposes of this Part.

#### Textual Amendments

- F1** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72** (with s. 118(1)(2) (4))
- F2** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 35(2)**
- F3** S. 67(5A) inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 26**; S.I. 1998/2329, **art. 3(1)** (with [art. 3\(2\)](#))
- F4** Words in s. 67(7) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\)](#), **Sch. para. 6(a)**
- F5** Word in s. 67(7) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by [Non-Domestic Rating \(Public Lavatories\) Act 2021 \(c. 13\)](#), **s. 2(1)**

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- F6** Word in s. 67(7) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 5](#)
- F7** Word in s. 67(7) substituted (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018 \(c. 1\), Sch. para. 6\(b\)](#)
- F8** S. 67(9A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 35\(3\)](#)
- F9** S. 67(10A) inserted (1.4.2004) by [Local Government Act 2003 \(c. 26\), ss. 64\(5\), 128\(6\); S.I. 2003/2938, art. 7\(a\) \(with art. 8Sch.\); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7\(a\) \(with art. 8Sch.\); S.I. 2003/3034, art. 2, Sch. 1 Pt. II](#)
- F10** Words in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 209\(a\) \(with Sch. 2\)](#)
- F11** Word in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 209\(b\) \(with Sch. 2\)](#)
- F12** Word in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 209\(c\) \(with Sch. 2\)](#)

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**Modifications etc. (not altering text)**

- C1** S. 67 applied (29.4.1996) by [1996 c. 12, s. 2\(3\)](#)

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**Marginal Citations**

- M1** [1967 c. 9.](#)

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**Changes and effects yet to be applied to :**

- s. 67(7) substituted by [2023 c. 53 Sch. para. 7\(b\)](#)
- s. 67(9) words inserted by [2023 c. 53 Sch. para. 37\(b\)](#)
- s. 67(12) words inserted by [2023 c. 53 Sch. para. 37\(c\)](#)

**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](#)