



Local Government and Rating Act 1997

1997 CHAPTER 29

PART I

NON-DOMESTIC RATING

England and Wales

1 General stores etc. in rural settlements.

The ^{M1}Local Government Finance Act 1988 (referred to in this Part as “the 1988 Act”) is amended as set out in Schedule 1 (which provides for mandatory or discretionary relief from non-domestic rates for certain hereditaments in rural settlements).

Marginal Citations

M1 1988 c. 41.

2 Sporting rights.

- (1) Part III of the 1988 Act is amended as set out in subsections (2) to (6) (which provide for the abolition of liability to non-domestic rating in respect of sporting rights).
- (2) In section 64(4) (relevant hereditaments), paragraph (d) (rights of sporting severed from occupation of land) is omitted.
- (3) In section 65 (owners and occupiers of hereditaments or land)—
 - (a) in subsection (3), for “subsections (4) to (9) below” there is substituted “ the following provisions of this section ”, and
 - (b) subsection (9) (owners and occupiers of rights of sporting) is omitted.
- (4) In Schedule 5 (hereditaments exempt from local non-domestic rating), paragraphs 10 (certain fishing rights) and 14(3) (fishing and shooting rights of drainage authorities) are omitted.

Changes to legislation: There are currently no known outstanding effects for the Local Government and Rating Act 1997, Cross Heading: England and Wales. (See end of Document for details)

(5) In Schedule 6 (rateable value of non-domestic hereditaments), after paragraph 2B there is inserted—

“2C (1) This paragraph applies where—

- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
- (b) the right is not severed from the occupation of the land.

(2) For the purposes of determining the rateable value of the hereditament under paragraph 2 above, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.

(3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.”

(6) In paragraph 3 of Schedule 6 (alternative rules for determination of rateable value of certain hereditaments), in sub-paragraphs (1)(a) and (2)(a), for “2B” there is substituted “2C”.

3 **Crown property.**

After section 65 of the 1988 Act there is inserted—

“65A **Crown property.**

- (1) This Part applies to the Crown as it applies to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
 - (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
 - (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
 - (b) is not provided or maintained by a local authority or by a police authority established under section 3 of the ^{M2}Police Act 1996.
- (5) In this section—
 - (a) references to this Part include any subordinate legislation (within the meaning of the ^{M3}Interpretation Act 1978) made under it, and
 - (b) “local authority” has the same meaning as in the ^{M4}Local Government Act 1972, and includes the Common Council of the City of London.

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(6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.

(7) Subsection (3) above does not affect the power conferred by section 64(3) above”.

Marginal Citations

M2 1996 c. 16.

M3 1978 c. 30.

M4 1972 c. 70.

4 Visiting forces etc.

In Schedule 5 to the 1988 Act (hereditaments exempt from non-domestic rating), after paragraph 19 there is inserted—

Visiting forces etc.

“19A (1) A hereditament is exempt to the extent that it consists of property which is occupied for the purposes of a visiting force, or a headquarters, in pursuance of arrangements made in that behalf with any Government department.

(2) In this paragraph—

“headquarters” means an international headquarters or defence organisation designated by an Order in Council under section 1 of the ^{M5}International Headquarters and Defence Organisations Act 1964; and

“visiting force” means any such body, contingent or detachment of the forces of any country as is a visiting force for the purposes of any provision of the ^{M6}Visiting Forces Act 1952.”

Marginal Citations

M5 1964 c. 5.

M6 1952 c. 67.

Changes to legislation:

There are currently no known outstanding effects for the Local Government and Rating Act 1997, Cross Heading: England and Wales.