

Local Government and Rating Act 1997

1997 CHAPTER 29

PART I

NON-DOMESTIC RATING

England and Wales

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.
- (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

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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".

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Changes and effects yet to be applied to:

- s. 2(6) repealed by 2003 c. 26 Sch. 8 Pt. 1