

*These notes refer to the Local Government Act 2003 (c.26)
which received Royal Assent on 18th September 2003*

LOCAL GOVERNMENT ACT 2003

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5: Non-Domestic Rates

Section 64: Rate relief for community amateur sports clubs

112. This section amends sections 43, 45, 47, 48 and 67 of the Local Government Finance Act 1988. Sections 43, 45, 47 and 48 of the 1988 Act provide mandatory and discretionary rate relief for both the occupied and unoccupied rates.
113. Registered community amateur sports clubs (CASC's) under Schedule 18 to the Finance Act 2002 will be eligible for mandatory and discretionary rate relief as provided under the relevant sections of the Local Government Finance Act 1988. The section also makes discretionary rate relief unavailable to registered CASC's that occupy excepted premises. Excepted premises are properties occupied by local authorities, precepting authorities etc.
114. In addition, the section also amends the section 67 of the 1988 Act to take account of the provisions for retrospective registration and de-registration in paragraph 11 of the Schedule 18 to the Finance Act 2002. The section makes it clear that a registered CASC's right to rate relief starts on the date of registration (even where that date is a retrospective date) and ends with the date of termination of registration (even if that date is a retrospective date).