

SCHEDULES

SCHEDULE 5

NON-DOMESTIC RATING: EXEMPTION

Parks

- 15 (1) A hereditament is exempt to the extent that it consists of a park which—
- (a) has been provided by, or is under the management of, a relevant authority or two or more relevant authorities acting in combination, and
 - (b) is available for free and unrestricted use by members of the public.
- (2) The reference to a park includes a reference to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937.
- (3) Each of the following is a relevant authority—
- (a) a county council,
 - (b) a district council,
 - (c) a London borough council,
 - (d) the Common Council,
 - (e) the Council of the Isles of Scilly,
 - (f) a parish or community council, and
 - (g) the chairman of a parish meeting.
- (4) In construing sub-paragraph (1)(b) above any temporary closure (at night or otherwise) shall be ignored.