



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 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).

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—

Status: This is the original version (as it was originally enacted).

- (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 Police Act 1996.
- (5) In this section—
 - (a) references to this Part include any subordinate legislation (within the meaning of the Interpretation Act 1978) made under it, and
 - (b) “local authority” has the same meaning as in the Local Government Act 1972, and includes the Common Council of the City of London.
- (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”.

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 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 Visiting Forces Act 1952.”

Scotland

5 General stores etc. in rural settlements

Schedule 2 (which provides for mandatory or discretionary relief from non-domestic rates for certain lands and heritages in rural settlements) is to have effect.

6 Crown property

- (1) Enactments relating to non-domestic rating apply to the Crown as they apply to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of lands and heritages is not affected by the fact that—
 - (a) the lands and heritages are occupied by the Crown or by a person acting on behalf of the Crown or are used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is entitled to possession of the lands and heritages.
- (3) Section 3(1) of the Local Government (Scotland) Act 1975 is to have effect as if the reference to making an alteration in the valuation roll under the enactments there mentioned included a reference to the coming into force of this section.
- (4) If (apart from this subsection) relevant lands and heritages would be treated as justifying two or more separate entries in the valuation roll, the lands and heritages are to be treated—
 - (a) as justifying only one such entry, and
 - (b) as occupied by the person mentioned in subsection (5)(b) appearing to the rating authority to occupy the largest part of the lands and heritages to which the single entry relates.
- (5) “Relevant lands and heritages” are lands and heritages which—

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- (a) if they were occupied by a single occupier, would attract a single entry in the valuation roll, and
 - (b) are occupied by more than one of any of the following—
 - (i) a Minister of the Crown,
 - (ii) a Government department, or
 - (iii) an officer or body exercising functions on behalf of the Crown.
- (6) Subsection (4) does not apply to lands and heritages provided or maintained by a local authority or joint board (within the meaning of the Local Government (Scotland) Act 1973).
- (7) The Secretary of State may by order amend subsection (6) so as to alter the persons for the time being referred to there.
- (8) Subsection (4) does not affect the power conferred by section 6A of the Valuation and Rating (Scotland) Act 1956.
- (9) In this section—
- “enactment” includes any subordinate legislation (within the meaning of the Interpretation Act 1978),
 - “non-domestic rate” is to be construed in accordance with section 7B of the Local Government (Scotland) Act 1975.

7 Visiting forces etc

- (1) After this section comes into force, no lands and heritages which are occupied for the purposes of a visiting force, or a headquarters, in pursuance of arrangements made in that behalf with any Government department are to be entered in the valuation roll.
- (2) In this section—
- “headquarters” means an international headquarters or defence organisation designated by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964,
 - “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 Visiting Forces Act 1952.

8 Orders under section 6 and Schedule 2

- (1) Subject to subsection (2), the power to make an order under section 6 and Schedule 2 shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (2) The power to make an order under paragraph 3(2)(c)(ii) of Schedule 2 shall be exercisable by statutory instrument, and no such order shall be made unless a draft of the order has been laid before and approved by resolution of each House of Parliament.
- (3) The power to make an order as mentioned in subsection (1) may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.