



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### *Interpretation*

#### 64 Hereditaments.

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
- (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
  - (a) the right is let out or reserved to any person other than the occupier of the land, or
  - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.

[<sup>F1</sup>(2A) In addition, a right is a hereditament if—

- (a) it is a right to use any land for the purpose of operating a meter to measure a supply of gas or electricity or such other service as—
    - (i) the Secretary of State in relation to England, or
    - (ii) the National Assembly for Wales in relation to Wales,may by order specify, and
  - (b) the meter is owned by a person other than the consumer of the service.]
- (3) The Secretary of State may make regulations providing that in prescribed cases—
    - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
    - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.

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<sup>F2</sup>[(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—

- (a) are owned by the same person,
- (b) are not domestic property, and
- (c) are separately occupied, or available for separate occupation, by persons other than that person,

a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(3B) Regulations under subsection (3A) above may provide that—

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
- (b) while such a determination is in force—
  - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
  - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]

(4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—

- (a) lands;
- (b) coal mines;
- (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- <sup>F3</sup>(d) .....
- (e) any right which is a hereditament by virtue of subsection (2) [<sup>F4</sup>or (2A)] above.

<sup>F5</sup>(5) .....

<sup>F5</sup>(6) .....

<sup>F5</sup>(7) .....

<sup>F5</sup>(7A) .....

<sup>F5</sup>(7B) .....

<sup>F5</sup>(7C) .....

<sup>F5</sup>(7D) .....

(8) A hereditament is non-domestic if either—

- (a) it consists entirely of property which is not domestic, or
- (b) it is a composite hereditament.

(9) A hereditament is composite if part only of it consists of domestic property.

(10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to

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a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.

(11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.

<sup>F6</sup>(11A) The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by regulations make provision as to what is to be regarded as being a meter for the purposes of subsection (2A) above.

(11B) In subsection (2A) above “land” includes a wall or other part of a building.]

<sup>F7</sup>[(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

#### Textual Amendments

- F1** S. 64(2A) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(1\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F2** S. 64(3A)(3B) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)
- F3** S. 64(4)(d) repealed (1.4.2000) by [1997 c. 29](#), [s. 2\(2\)](#), [33\(2\)](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#))
- F4** Words in [s. 64\(4\)\(e\)](#) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(2\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F5** S. 64(5)-(7D) repealed (1.4.2000) by [1997 c. 29](#), [s. 33\(1\)\(2\)](#), [Sch. 3 para. 25](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#)) and [s. 64\(7\)\(da\)\(db\)](#) expressed to be repealed (1.4.2002) by [2001 c. 16](#), [s. 128](#), [137 Sch. 6 Pt. 3 para. 72](#), [Sch. 7 Pt. 5\(1\)](#); [S.I. 2002/344](#), [art. 3\(k\)](#) (with transitional provisions in [art. 4](#))
- F6** S. 64(11A)(11B) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(3\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F7** S. 64(12) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)

#### Modifications etc. (not altering text)

- C1** Pt. III modified (E.) (1.4.2005) by [The Non-Domestic Rating \(Alteration of Lists and Appeals\) \(England\) Regulations 2005 \(S.I. 2005/659\)](#), [regs. 1](#), [15](#)
- C2** S. 64 applied (29.4.1996) by [1996 c. 12](#), [S. 2\(3\)](#)
- C3** S. 64(10) excluded by [S.I. 1990/2329](#), [reg. 3\(3\)](#)

## 65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to <sup>F8</sup>the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—

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- (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
  - (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
- (a) which was used in or on the hereditament when it was last in use, or
  - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
- (a) the use of it for the holding of public meetings in furtherance of a person’s candidature at a parliamentary or local government election, or
  - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the <sup>MI</sup>Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [<sup>F9</sup>(8A) In a case where—
- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
  - (b) section 64(2) above does not apply, and
  - (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- <sup>F10</sup>(9) .....

#### Textual Amendments

- F8** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)
- F9** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34
- F10** S. 65(9) repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

#### Modifications etc. (not altering text)

- C4** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)
- C5** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)  
S. 65(6) modified (W.) (11.3.1999) by S.I. 1999/450, art. 158  
S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1  
S. 65(6) applied (with modifications) (28.4.1999) by S.I. 1999/1214, reg. 3(3)  
S. 65(6) modified (20.11.2002 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2002/2779, arts. 1, 90
- C6** S. 65(6) modified (1.3.2003) by The National Assembly for Wales (Representation of the People) Order 2003 (S.I. 2003/284), arts. 1(1), 146

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- C7** S. 65(6) applied (with modifications) (23.3.2004) by [The European Parliamentary Elections Regulations 2004 \(S.I. 2004/293\)](#), regs. 1(2), **125** (with regs. 3-5)
- C8** S. 65(6) modified (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), arts. 1(1), **13**
- C9** S. 65(6) modified (1.2.2007) by [The National Assembly for Wales \(Representation of the People\) Order 2007 \(S.I. 2007/236\)](#), arts. 1(1), **147**
- C10** S. 65(6) modified (15.3.2007 for specified purposes) by [The Scottish Parliament \(Elections etc.\) Order 2007 \(S.I. 2007/937\)](#), arts. 1, **92**

#### Marginal Citations

- M1** 1983 c. 2.

### [65A <sup>F11</sup>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 [<sup>F12</sup> 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 <sup>M2</sup>Interpretation Act 1978) made under it, and
  - (b) “local authority” has the same meaning as in the <sup>M3</sup>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

#### Textual Amendments

- F11** S. 65A inserted (1.4.2000) by [1997 c. 29, s. 3](#); [S.I. 1998/2329, art. 3\(1\)](#) (with art. 3(2))
- F12** Words in s. 65A(4)(b) substituted (1.4.2002) by [2001 c. 16, s. 128, Sch. 6 Pt. 3 para. 73](#); [S.I. 2002/344, art. 3\(k\)](#) (with transitional provisions in art. 4)

#### Marginal Citations

- M2** 1978 c. 30.

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M3 1972 c. 70.

## 66 Domestic property.

- (1) [<sup>F13</sup>Subject to subsections (2), (2B) and 2E below], property is domestic if—
- (a) it is used wholly for the purposes of living accommodation,
  - (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
  - (c) it is a private garage [<sup>F14</sup>which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
  - (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.

[<sup>F15</sup>(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—

- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
- (b) which is not self-contained self-catering accommodation provided commercially.

<sup>F16</sup>[ Subsection (2) above does not apply if—

- (2A) (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]

(2B) A building or self-contained part of a building is not domestic property if—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, and
- (b) on that day his interest in the building or part is such as to enable him to let it for such periods.

(2C) For the purposes of subsection (2B) the relevant person is—

- (a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
- (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.

(2D) Subsection (2B) above does not apply where the building or self-contained part is used as the sole or main residence of any person <sup>F17</sup>. . .]

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<sup>F18</sup>[(2E) Property is not domestic property if it is timeshare accommodation within the meaning of the Timeshare Act 1992.]

<sup>F19</sup>[(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]

<sup>F20</sup>[(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.]

(4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]

(5) Property not in use is domestic if it appears that when next in use it will be domestic.

(6) <sup>F21</sup> .....

(7) Whether anything is a caravan shall be construed in accordance with Part I of the <sup>M4</sup>Caravan Sites and Control of Development Act 1960.

(8) <sup>F21</sup> .....

<sup>F22</sup>(8A) In this section—

“business” includes—

(a) any activity carried on by a body of persons, whether corporate or unincorporate, and

(b) any activity carried on by a charity;

“commercially” means on a commercial basis, and with a view to the realisation of profits; and

“relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]

(9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

#### Textual Amendments

**F13** Words in s. 66(1) (which were inserted by S.I. 1990/162, **art. 3(4)**) substituted (1.4.1993) by S.I. 1993/542, **art. 2(a)**

**F14** Words inserted by S.I. 1990/162, **art. 3(2)(b)**

**F15** S. 66 subsections(2)–(2D) substituted for subsection (2) by S.I. 1990/162 art. 3(3)

**F16** S. 66(2A) substituted (1. 4. 1991) by S.I. 1991/474, **art. 3(1)**

**F17** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), **Sch. 14** (with s. 118(1)(2)(4))

**F18** S. 66(2E) inserted (1.4.1993) by S.I. 1993/542, **art. 2(b)**

**F19** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, **s. 1(2)(4)(5)**

**F20** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, **s. 1(3)(4)(5)**

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**F21** S. 66(6)(8) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(2\)\(3\)](#)

**F22** S. 66(8A) inserted by [S.I. 1990/162, art. 3\(4\)](#)

**Modifications etc. (not altering text)**

**C11** S. 66 applied (29.4.1996) by [1996 c. 12, s. 2\(3\)](#)

**Marginal Citations**

**M4** [1960 c. 62.](#)

[<sup>F23</sup> **66A Unoccupied hereditaments: change of state of property to be disregarded**

- (1) Regulations may provide that, for the purposes of this Part as it applies in relation to an unoccupied hereditament, the state of any property comprising or included in the hereditament shall be deemed not to have changed—
  - (a) since before any event of a prescribed description, or
  - (b) by reason of any act done by or on behalf of a prescribed person.
- (2) The regulations may make provision as to the circumstances in which, and period for which, that is deemed to be the case.
- (3) The regulations may provide for the making of such assumptions or apportionments as may be prescribed in determining whether, or to what extent, the state of any property has changed in comparison with an earlier point in time.
- (4) The regulations may—
  - (a) provide that an act is to be treated as done on behalf of a prescribed person if it is done by any person connected with that person, and
  - (b) define in what circumstances persons are to be treated for that purpose as connected.
- (5) The regulations may provide that they have effect (with any necessary adaptations) in relation to omissions as well as to acts.
- (6) Regulations under this section may be made—
  - (a) in relation to England, by the Secretary of State;
  - (b) in relation to Wales, by the Welsh Ministers.]

**Textual Amendments**

**F23** S. 66A inserted (19.7.2007) (with effect in accordance with s. 3(3)-(5) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 4\(1\)](#)

**67 Interpretation: other provisions.**

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
- (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for [<sup>F24</sup>billing authorities] and the central valuation officer.



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- (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
  - (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
  - (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, [<sup>F25</sup>or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
- <sup>F26</sup>[(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.]
- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
  - (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), [<sup>F27</sup>45A(2) and (3)] and 47(2) above.
  - (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
  - (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- <sup>F28</sup>(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—
- (a) are occupied or owned by a person designated under section 53(1) above, and
  - (b) fall within any description prescribed in relation to him under section 53(1).]
    - (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.

<sup>F29</sup>(10A) The times at which a club is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs)—

    - (a) shall, where it is registered with retrospective effect, be taken to have included those within the period beginning with the date with effect from which it is registered and ending with its registration; but
    - (b) shall, where its registration is terminated with retrospective effect, be taken not to have included those within the period beginning with the date with effect from which its registration is terminated and ending with the termination of its registration.]
    - (11) The <sup>M5</sup>1967 Act is the General Rate Act 1967.

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- (12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.
- (13) This section and sections 64 to 66 above apply for the purposes of this Part.

#### Textual Amendments

- F24** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72** (with s. 118(1)(2)(4))
- F25** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**
- F26** S. 67(5A) inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 26**; S.I. 1998/2329, **art. 3(1)** (with art. 3(2))
- F27** Word in s. 67(7) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by Rating (Empty Properties) Act 2007 (c. 9), s. 3(2), **Sch. 1 para. 5**
- F28** S. 67(9A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**
- F29** S. 67(10A) inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(5)**, 128(6); S.I. 2003/2938, **art. 7(a)** (with art. 8Sch.); S.I. 2003/3034, **art. 2**, Sch. 1 Pt. II; S.I. 2003/2938, **art. 7(a)** (with art. 8Sch.); S.I. 2003/3034, **art. 2**, Sch. 1 Pt. II

#### Modifications etc. (not altering text)

- C12** S. 67 applied (29.4.1996) by 1996 c. 12, **s. 2(3)**

#### Marginal Citations

- M5** 1967 c. 9.

**Status:**

Point in time view as at 19/07/2007.

**Changes to legislation:**

Local Government Finance Act 1988, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 24 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.