



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.
- (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.
- (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;

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

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- (d) any right of sporting (that is, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable;
 - (e) any right which is a hereditament by virtue of subsection (2) above.
- (5) Subsection (6) below applies in the case of a hereditament provided and maintained by an authority mentioned in subsection (7) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (6) Any rules as to Crown exemption which would have applied apart from this subsection shall not—
- (a) detract from any duty to show the hereditament in a local or central non-domestic rating list,
 - (b) prevent a person being subject to a non-domestic rate as regards the hereditament under section 43, 45 or 54 above, or
 - (c) prevent the person being liable to pay in respect of the rate.
- (7) The authorities are—
- (a) a county council,
 - (b) a district council,
 - (c) a London borough council,
 - (d) the Common Council,
 - (e) a metropolitan county police authority, and
 - (f) the Northumbria Police Authority.
- [^{F1}(7A) The Secretary of State may by order provide that subsection (6) above shall also apply in relation to any hereditament of a prescribed class.
- (7B) For the purposes of subsection (7A) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (7C) Without prejudice to the generality of subsection (7B) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
 - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (7D) A hereditament is a Crown hereditament if—
- (a) it is occupied by or on behalf of the Crown for public purposes,
 - (b) though unoccupied, it appears that it will be occupied by or on behalf of the Crown for public purposes when next in occupation, or
 - (c) it is provided and maintained by an authority mentioned in subsection (7) above for purposes connected with the administration of justice, police purposes or other Crown purposes.]

(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.

Textual Amendments

F1 S. 64(7A)–(7D) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 33**

Modifications etc. (not altering text)

C1 S. 64(10) excluded by S.I. 1990/2329, **reg. 3(3)**

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