



Non-Domestic Rating (Nursery Grounds) Act 2018

2018 CHAPTER 26

1 Exemption for buildings used as nursery grounds

- (1) In Schedule 5 to the Local Government Finance Act 1988 (non-domestic rating: exemption), in paragraph 3 (definition of “agricultural building”), omit the “or” after paragraph (a) and after paragraph (b) insert “, or
 - (c) it is or forms part of a nursery ground and is used solely in connection with agricultural operations at the nursery ground.”
- (2) The amendment made by subsection (1) has effect—
 - (a) in relation to England, for financial years beginning on or after 1 April 2015;
 - (b) in relation to Wales, for financial years beginning on or after 1 April 2017.

Changes to legislation:

There are currently no known outstanding effects for the Non-Domestic Rating (Nursery Grounds) Act 2018, Section 1.