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**Changes to legislation:** Local Government and Housing Act 1989, Paragraph 37 is up to date with all changes known to be in force on or before 21 April 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. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 5

#### LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

##### *Non-domestic rating*

- 37 (1) Schedule 5 (exemptions) shall be amended as follows.
- (2) In paragraph 7 (agricultural buildings) in each of sub-paragraphs (1)(b) <sup>F1</sup>..., for “(together with the body)” there shall be substituted “or are together with the body”.
- (3) In paragraph 9 (exemption for fish farms) the following shall be inserted after sub-paragraph (4)—
- “(4A) But an activity does not constitute fish farming if the fish or shell fish are or include fish or shellfish which—
- (a) are purely ornamental, or
- (b) are bred, reared or cultivated for exhibition.”
- (4) After paragraph 18 there shall be inserted—

##### *“ Road crossings over watercourses etc.*

- 18A(1) A hereditament which is occupied (as mentioned in section 65 of this Act) is exempt to the extent that it consists of, or of any of the appurtenances of, a fixed road crossing over an estuary, river or other watercourse.
- (2) For the purposes of this paragraph, a fixed road crossing means a bridge, viaduct, tunnel or other construction providing a means for road vehicles or pedestrians or both to cross the estuary, river or other watercourse concerned.
- (3) For the purposes of sub-paragraph (2) above—
- (a) a bridge may be a fixed road crossing notwithstanding that it is designed so that part of it can be swung, raised or otherwise moved in order to facilitate passage across, above or below it; but
- (b) the expression “bridge” does not include a floating bridge, that is to say, a ferry operating between fixed chains.
- (4) The reference in sub-paragraph (1) above to the appurtenances of a fixed road crossing is a reference to—
- (a) the carriageway and any footway thereof;
- (b) any building, other than office buildings, used in connection with the crossing; and
- (c) any machinery, apparatus or works used in connection with the crossing or with any of the items mentioned in paragraphs (a) and (b) above.”

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### Textual Amendments

- F1** Words in Sch. 5 para. 37(2) repealed (18.11.2003 for E. and 27.11.2003 for W.) by [Local Government Act 2003](#) (c. 26), s. 128(6), **Sch. 8 Pt. 1**; S.I. 2003/2938, art. 3(i)(iii) (with art. 8, Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 65(2)(b)(ii) inserted by [2004 c. 23 Sch. 2 para. 11](#) (Pt. IV repealed (18.11.2003 for E. for the repeal of ss. 45, 53, 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1st April 2004, and 1.4.2004 for E. in so far as not already in force) by Local Government Act 2003 (c. 26), s. 128(6), Sch. 7 para. 29; S.I. 2003/2938, arts. 3(h), 7(b) (with art. 8, Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 2))
- s. 76A76B inserted by [2014 c. 29 s. 24\(2\)](#)
- s. 87(1A) inserted by [2014 c. 29 s. 24\(5\)](#)