



Local Government Act 2003

2003 CHAPTER 26

PART 5

NON-DOMESTIC RATES

67 Exemptions for agricultural buildings

- (1) Schedule 5 to the 1988 Act (exemptions from non-domestic rating) is amended as follows.
- (2) For paragraph 3(a) (which provides that a building is an agricultural building if it is occupied together with agricultural land and is used solely in connection with agricultural operations on the land) there is substituted—
 - “(a) it is occupied together with agricultural land and is used solely in connection with agricultural operations on that or other agricultural land, or.”
- (3) After paragraph 7(1)(b) there is inserted “, and
 - (c) the members who are occupiers of the land together have control of the body.”
- (4) For paragraph 7(3) there is substituted—
 - “(3) This sub-paragraph applies if—
 - (a) the building in question is occupied by a body corporate any of whose members are, or are together with the body, the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above, and
 - (b) the members who are occupiers of the land together have control of the body.”
- (5) After paragraph 7(8) there is inserted—
 - “(9) In this paragraph “control” shall be construed in accordance with section 416(2) to (6) of the Income and Corporation Taxes Act 1988.”

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

- I1** S. 67(1)(3)-(5) in force at 18.11.2003 for E. by [S.I. 2003/2938](#), [art. 3\(a\)](#) (with [art. 8](#), [Sch.](#))
- I2** s. 67(1)(3)-(5) in force at 27.11.2003 for W. by [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#)
- I3** [S. 67\(2\)](#) in force at 1.4.2004 for W. by [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. II](#)
- I4** [S. 67\(2\)](#) in force at 1.4.2004 for E. by [S.I. 2003/2938](#), [art. 7\(a\)](#) (with [art. 8](#), [Sch.](#))

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

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 13](#)

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

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)