



# Non-Domestic Rating (Nursery Grounds) Act 2018

## 2018 CHAPTER 26

An Act to make provision for buildings used as nursery grounds to be exempt from non-domestic rates in England and Wales. [1st November 2018]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **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.

### **2 Extent, interpretation and short title**

- (1) This Act extends to England and Wales.
- (2) In this Act “financial year” means a period of 12 months beginning with 1 April.
- (3) This Act may be cited as the Non-Domestic Rating (Nursery Grounds) Act 2018.