

---

**Changes to legislation:** Local Government Finance Act 1992, Cross Heading: Places of religious worship etc. is up to date with all changes known to be in force on or before 09 May 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

---

## SCHEDULES

### SCHEDULE 10

#### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

##### PART I

##### NON-DOMESTIC RATING

###### *Places of religious worship etc.*

3 In Schedule 5 to the 1988 Act (non-domestic rating: exemption), in paragraph 11, for sub-paragraph (2) there shall be substituted the following sub-paragraphs—

“(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above and—

- (a) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or
- (b) is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.

(3) In this paragraph “office purposes” include administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

---

#### Commencement Information

**II** Sch. 10 para. 3 wholly in force at 1.4.1992 see s. 119(2)(b) and [S.I. 1992/473, art.3](#).

**Changes to legislation:**

Local Government Finance Act 1992, Cross Heading: Places of religious worship etc. is up to date with all changes known to be in force on or before 09 May 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.

[View outstanding changes](#)

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

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

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)