



Local Government Finance Act 1988

CHAPTER 41

LOCAL GOVERNMENT FINANCE ACT 1988

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SCHEDULES**SCHEDULE 1 — Personal Community Charge: Exemption***Persons in detention*

- 1 (1) A person is an exempt individual on a particular...

Visiting forces

- 2 (1) A person is an exempt individual on a particular...

International headquarters and defence organisations

- 3 (1) A person is an exempt individual on a particular...

The severely mentally impaired

- 4 (1) A person is an exempt individual on a particular...

Children

- 5 A person is an exempt individual on a particular day...

Students

- 6 A person is an exempt individual on a particular day...

Members of religious communities

- 7 (1) A person is an exempt individual on a particular...

Hospital patients

- 8 (1) A person is an exempt individual on a particular...

Patients in homes

- 9 (1) A person is an exempt individual on a particular...

Care workers

10 (1) A person is an exempt individual on a particular...

Residents of certain Crown buildings

11 (1) A person is an exempt individual on a particular...

Residents of certain other dwellings

12 A person is an exempt individual on a particular day...

13 A person is an exempt individual on a particular day...

Persons without fixed abodes

14 (1) A person is an exempt individual on a particular...

SCHEDULE 2 — Community Charges: Administration

Introduction

1 The Secretary of State may make regulations containing such provision...

Charges

2 (1) In sub-paragraph (2) below— (a) references to the chargeable...

3 (1) Regulations under this Schedule may include provision as to...

Contributions

4 (1) In this paragraph— (a) references to the contributor are...

Discounts

5 (1) Regulations under this Schedule may include provision that where —...

Information

6 (1) Regulations under this Schedule may include provision that any...

7 (1) Regulations under this Schedule may include provision that any...

8 (1) Regulations under this Schedule may include provision that as...

9 (1) Regulations under this Schedule may include provision that a...

10 (1) Regulations under this Schedule may include provision that a...

11 (1) Regulations under this Schedule may include provision that—

12 (1) Regulations under this Schedule may include provision that a...

13 (1) Regulations under this Schedule may include provision that (so...

14 (1) Regulations under this Schedule may include provision that no...

15 Regulations under this Schedule may include provision that, in carrying...

Inspection etc.

16 (1) Regulations under this Schedule may include provision that a...

17 (1) Regulations under this Schedule may include provision that a...

18 Regulations under this Schedule may include provision that an authority which,...

Miscellaneous

- 19 A payment on account of a contribution an individual is...
 20 Any reference in this Schedule to a payment on account...

SCHEDULE 3 — Community Charges: Penalties

Imposition by authority

- 1 (1) Where a person (other than an authority) is requested...

Imposition by registration officer

- 2 (1) Where a person— (a) fails without reasonable excuse to...

General

- 3 Where a person is convicted of an offence, the conduct...
 4 (1) If it appears to the Treasury that there has...
 5 (1) A penalty under paragraph 1 above shall be paid...
 6 (1) The Secretary of State may make regulations containing provision...

SCHEDULE 4 — Community Charges: Enforcement

Part I — INTRODUCTION

- 1 (1) The Secretary of State may make regulations in relation...

Part II — CHARGES: SOLE LIABILITY

Preliminary

- 2 This Part of this Schedule applies as regards the recovery...

Liability orders

- 3 (1) Regulations under this Schedule may provide that—

Information

- 4 (1) Regulations under this Schedule may provide that where a...

Attachment of earnings

- 5 (1) Regulations under this Schedule may provide that where a...

Deductions from income support

- 6 (1) Regulations under this Schedule may provide that where a...

Distress

- 7 (1) Regulations under this Schedule may provide that where a...

Commitment to prison

- 8 (1) Regulations under this Schedule may provide that—

Bankruptcy

- 9 (1) Regulations under this Schedule may provide that where a...

Winding up

- 10 (1) Regulations under this Schedule may provide that where a...

Charging orders

- 11 (1) Regulations under this Schedule may provide that where a...

Relationship between remedies

- 12 As regards a case where a magistrates' court has made...

Magistrates and justices

- 13 Regulations under this Schedule may include— (a) provision for determining...

Part III — CHARGES: JOINT AND SEVERAL LIABILITY

- 14 This Part of this Schedule applies as regards the recovery...

- 15 (1) Regulations under this Schedule may make, as regards the...

Part IV — CONTRIBUTIONS

- 16 This Part of this Schedule applies as regards the recovery...

- 17 Regulations under this Schedule may provide that any such sum...

Part V — DISCOUNT ADJUSTMENTS

- 18 This Part of this Schedule applies as regards the recovery...

- 19 Regulations under this Schedule may make, as regards the recovery...

Part VI — REPAYMENTS

- 20 This Part of this Schedule applies as regards the recovery...

- 21 Regulations under this Schedule may provide that any such sum...

Part VII — PENALTIES

- 22 This Part of this Schedule applies as regards the recovery...

- 23 (1) Regulations under this Schedule may make, as regards the...

Part VIII — GENERAL

Exclusion of certain matters

- 24 Regulations under this Schedule may provide that any matter which...

Costs

- 25 Regulations under this Schedule may provide that where a charging...

Termination of proceedings

- 26 (1) Regulations under this Schedule may provide that in a...

Offences

- 27 (1) Regulations under this Schedule may provide that a person...

Other enactments

- 28 (1) Regulations under this Schedule may apply any provision contained...

SCHEDULE 5 — Non-Domestic Rating: Exemption

Agricultural premises

- 1 A hereditament is exempt to the extent that it consists...
- 2 (1) Agricultural land is— (a) land used as arable, meadow...
- 3 A building is an agricultural building if it is not...
- 4 (1) A building is an agricultural building if it is...
- 5 (1) A building is an agricultural building if—
- 6 (1) A building is an agricultural building if it is...
- 7 (1) A building is an agricultural building if it is...
- 8 (1) In paragraphs 1 and 3 to 7 above “agricultural...

Fish farms

- 9 (1) A hereditament is exempt to the extent that it...

Fishing

- 10 (1) A hereditament is exempt to the extent that it...

Places of religious worship etc.

- 11 (1) A hereditament is exempt to the extent that it...

Certain property of Trinity House

- 12 (1) A hereditament is exempt to the extent that it...

Sewers

- 13 (1) A hereditament is exempt to the extent that it...

Property of drainage authorities

- 14 (1) A hereditament is exempt to the extent that it...

Parks

- 15 (1) A hereditament is exempt to the extent that it...

Property used for the disabled

- 16 (1) A hereditament is exempt to the extent that it...

Air-raid protection works

- 17 A hereditament is exempt to the extent that it consists...

Swinging moorings

- 18 A hereditament is exempt to the extent that it consists...

Property in enterprise zones

- 19 (1) A hereditament is exempt to the extent that it...

Power to confer exemption

- 20 (1) The Secretary of State may make regulations providing that...

Interpretation

21 (1) This paragraph applies for the purposes of this Schedule....

SCHEDULE 6 — Non-Domestic Rating: Valuation

- 1 This Schedule has effect to determine the rateable value of...
2 (1) The rateable value of a non-domestic hereditament shall be...
3 (1) The Secretary of State may by order provide that...
4 (1) The rateable value of such part of a non-domestic...

SCHEDULE 7 — Non-Domestic Rating: Multipliers

Part I — NON-DOMESTIC RATING MULTIPLIERS

Introduction

1 This Part of this Schedule has effect to determine the...

General provisions

- 2 (1) In the revenue support grant report for the financial...
3 The non-domestic rating multiplier for a chargeable financial year
beginning...
4 The non-domestic rating multiplier for a chargeable financial year
beginning...
5 (1) This paragraph applies for the purposes of paragraphs 3...
6 (1) The Secretary of State shall calculate the non-domestic rating...

Special provision for 1990-95

- 7 (1) Regulations under section 57 above in relation to a...
8 (1) A multiplier must be specified under paragraph 2 above...
Part II — SPECIAL AUTHORITY'S MULTIPLIERS
9 (1) A special authority's non-domestic rating multiplier for a
chargeable...
10 (1) Where a special authority has set a multiplier for...
11 (1) Where a special authority has set a multiplier in...

SCHEDULE 8 — Non-Domestic Rating: Pooling

Part I — NON-DOMESTIC RATING ACCOUNTS

The accounts

1 (1) In accordance with this Schedule the Secretary of State...

Credits and debits

- 2 (1) For each chargeable financial year the following shall be...
3 (1) As soon as is reasonably practicable after the end...
Part II — CONTRIBUTION

Non-domestic rating contributions

- 4 (1) The Secretary of State may make regulations containing rules...
5 (1) This paragraph applies where regulations under paragraph 4 above...
6 (1) Any calculation under paragraph 5 above of the amount...

Recovery

- 7 Where an amount has become payable under any provision of...
Part III — DISTRIBUTION

Distributable amount

- 8 (1) Before a chargeable financial year begins the Secretary of...

Distribution: England

- 9 (1) This paragraph has effect in the application of this...

Distribution: Wales

- 10 Paragraphs 11 to 15 below have effect in the application...
11 (1) As soon as is reasonably practicable after the distributable...
12 (1) If the revenue support grant report for a chargeable...
13 (1) This paragraph has effect in relation to a transitional...
14 (1) The Secretary of State shall make a report containing...
15 (1) This paragraph applies where in accordance with paragraph 14...

Recovery

- 16 Where an amount has become payable under any provision of...

SCHEDULE 9 — Non-Domestic Rating: Administration

Collection and recovery

- 1 The Secretary of State may make regulations containing such
provision...
2 (1) In this paragraph— (a) references to the ratepayer are...
3 (1) This paragraph applies to any sum which has become...
4 (1) This paragraph applies to— (a) any sum which has...

Information

- 5 (1) A valuation officer may serve a notice on a...
6 (1) If in the course of the exercise of its...

Power of entry

- 7 (1) If a valuation officer needs to value a hereditament...

Inspection

- 8 (1) A person may, at a reasonable time and without...

SCHEDULE 10 — Social Security

- 1 The Social Security Act 1986 shall be amended as mentioned...
2 (1) Section 20 (income-related benefits) shall be amended as follows...
3 (1) Section 21 (amount of entitlement) shall be amended as...
4 (1) Section 22 (calculation) shall be amended as follows.
5 The following shall be inserted after section 22— Couples (1) As
regards any case where a person is a...
6 The following shall be inserted after section 31— Community charge...

- 7 In section 51 (regulations about claims for and payments of...
8 The following shall be inserted after section 51— Community charge...
9 (1) Section 56 (legal proceedings) shall be amended as follows....
10 In section 61 (consultations on subordinate legislation) after
paragraph (b)...
11 (1) Section 83 (orders and regulations) shall be amended as...
12 In section 85 (financial provision) in subsection (1)(a) after sub-
paragraph...

SCHEDULE 11 — Tribunals

Establishment

- 1 (1) The Secretary of State shall make regulations providing for...

Jurisdiction

- 2 The tribunals shall exercise the jurisdiction conferred on them by—...
3 (1) The Secretary of State may by regulations provide for...

Arbitration

- 4 (1) This paragraph applies as regards any matter which falls...

Membership

- 5 (1) Regulations under paragraph 1 above may include provision—

Staff

- 6 (1) Regulations under paragraph 1 above may include provision—

Accommodation and equipment

- 7 (1) Regulations under paragraph 1 above may include provision
requiring...

Procedure

- 8 (1) Regulations under paragraph 1 above may include—

Orders

- 9 (1) This paragraph applies where a tribunal orders—
10 (1) This paragraph applies where a tribunal orders—

Appeals

- 11 (1) Regulations under paragraph 1 above may include provision that—...

Inspection of records

- 12 (1) This paragraph applies to records which relate to decisions...

Finance

- 13 The Secretary of State shall make such payments as are...

General

- 14 Regulations under paragraph 3 above may include—
- 15 Regulations under paragraph 4 above may include—
- 16 (1) Without prejudice to section 143(1) above, regulations under this...
- 17 (1) Where a tribunal, arbitrator, umpire or court deals with...

Interpretation

- 18 In this Schedule “the 1967 Act” means the General Rate...

SCHEDULE 12 — Amendments

Part I — ENGLAND AND WALES

City of London (Various Powers) Act 1957 (c. x)

- 1 (1) The following shall be substituted for section 6(1)(a) of...

Justices of the Peace Act 1979 (c. 55)

- 2 (1) In section 41(1)(b) of the Justices of the Peace...

Local Government Finance Act 1982 (c. 32)

- 3 (1) The Local Government Finance Act 1982 shall be amended...

Part II — SCOTLAND

Valuation and Rating (Scotland) Act 1956 (c. 60)

- 4 In section 6 of the Valuation and Rating (Scotland) Act...
- 5 In section 22 of that Act (exemption of churches etc....
- 6 After section 22 of that Act, there shall be inserted...

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)

- 7 In subsection (2) of section 4 of the Local Government...

Registration of Births, Deaths and Marriages (Scotland) Act 1965 (c. 49)

- 8 After section 28A of the Registration of Births, Deaths and...

Town and Country Planning (Scotland) Act 1972 (c. 52)

- 9 In section 181 of the Town and Country Planning (Scotland)...

Local Government (Scotland) Act 1973 (c. 65)

- 10 After section 110 of the Local Government (Scotland) Act 1973...

Local Government (Scotland) Act 1975 (c. 30)

- 11 In section 6 of the Local Government (Scotland) Act 1975...
- 12 (1) In section 9 of that Act (payment of rates...
- 13 After section 9 of that Act there shall be inserted...

Local Government, Planning and Land Act 1980 (c. 65)

- 14 In subsection (7) of section 2 of the Local Government,...

Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)

- 15 (1) Section 2 of the Abolition of Domestic Rates Etc....
16 (1) Section 3 of that Act (non-domestic rates) shall be...
17 (1) Section 5 of that Act (statutory and other references...
18 (1) Section 8 of that Act (liability for personal community...
19 (1) Section 10 of that Act (liability for and calculation...
20 (1) Section 11 of that Act (liability for and calculation...
21 After section 11 of that Act there shall be inserted...
22 (1) Section 13 of that Act (community charges register) shall...
23 In section 14(2) of that Act (notice of registration)—
24 (1) Section 15 of that Act (amendment of community charges...
25 (1) Section 16 of that Act (registration appeals) shall be...
26 In section 17 of that Act (duties in relation to...
27 In section 18 of that Act (obtaining of information from...
28 After the said section 18 there shall be inserted the...
29 (1) Section 20 of that Act (inspection of register) shall...
30 After the said section 20 there shall be inserted the...
31 After section 20A there shall be inserted the following section—...
32 (1) Section 24 of that Act (duty to provide for...
33 In section 26(1) of that Act (interpretation)—
34 In section 30 of that Act (Crown application) in subsection...
35 After Schedule 1 to that Act there shall be inserted...
36 (1) Schedule 2 to that Act (levy, collection, payment and...
37 In Schedule 4 to that Act (revenue support grants) in...
38 In Schedule 5 to that Act (water and sewerage charges)...
- Part III — ENGLAND AND WALES AND SCOTLAND

Commonwealth Secretariat Act 1966 (c. 10)

- 39 (1) In paragraph 3 of the Schedule to the Commonwealth...

International Organisations Act 1968 (c. 48)

- 40 In section 2(2) of the International Organisations Act 1968 after...

Tribunals and Inquiries Act 1971 (c. 62)

- 41 In Part I of Schedule 1 to the Tribunals and...

Road Traffic Regulation Act 1984 (c. 27)

- 42 (1) In section 55(2) and (4) of the Road Traffic...

SCHEDULE 13 — Repeals

- Part I — ABOLITION OF RATES AND PRECEPTS
Part II — SUPPLEMENTARY GRANTS FOR TRANSPORT PURPOSES
Part III — LONDON REGIONAL TRANSPORT
Part IV — SCOTLAND