



# Local Government Act 1972

## 1972 CHAPTER 70

### PART VIII

#### FINANCE

##### *Miscellaneous provisions as to finance and rating*

#### **168 Local financial returns.**

- (1) Subject to subsection (3) below, every local authority and the chairman of the parish meeting of every parish not having a separate parish council shall make a return to the Secretary of State for each year ending on 31st March, or such other day as the Secretary of State may direct,—
  - (a) of their income and expenditure or, in the case of the chairman of a parish meeting, the income and expenditure of the parish meeting;
  - [<sup>F1</sup>(b) in the case of any [<sup>F2</sup>billing authority]—
    - (i) of the amount payable to the authority by way of [<sup>F3</sup>council tax] and non-domestic rates; and
    - (ii) of the amount paid to any other authority in pursuance of a precept or levy.]
- (2) Returns under this section shall be in such form, shall contain such particulars, shall be submitted to the Secretary of State by such date in each year and shall be certified in such manner as the Secretary of State may direct, and a direction under this subsection may impose different requirements in relation to returns of different classes.
- (3) If it appears to the Secretary of State that sufficient information about any of the matters mentioned in subsection (1) above has been supplied to him by a local authority or by or on behalf of a parish meeting under any other enactment, he may exempt the authority or the chairman of the meeting from all or any of the requirements of this section so far as they relate to that matter.
- (4) The Secretary of State shall as respects each year cause a summary to be made of the returns sent to him under this section and of any information supplied to him under

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any other enactment in consequence of which he has granted an exemption under this section and shall lay the summary before both Houses of Parliament.

[<sup>F4</sup>(5) In this section “local authority” means—

- <sup>F5</sup>[ a billing authority or a precepting authority, as defined in section 69 of the
- <sup>F6</sup>(a) Local Government Finance Act 1992;
- <sup>F6</sup>(aa) a fire and rescue authority in Wales constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;]]
- (b) a levying body within the meaning of section 74 of [<sup>F7</sup>the Local Government Finance Act 1988] ; <sup>F8</sup> . . .
- (c) a body as regards which section 75 of that Act applies]

**Textual Amendments**

**F1** S. 168(1)(b) substituted by S.I. 1990/776, art. 8, **Sch. 3 para. 17**

**F2** Words in s. 168(1)(b) substituted (1.4.1993) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(1)(a)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art. 3**

**F3** Words in s. 168(1)(b)(i) substituted (1.4.1993) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(1)(b)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art. 3**

**F4** S. 168(5) substituted by S.I. 1990/776, art. 8, **Sch. 3 para. 18**

**F5** S. 168(5)(a)(aa) substituted (1.4.1993) for para. (a) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(2)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art.3**

**F6** S. 168(5)(aa) substituted (1.10.2004 for E. and 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), ss. 53, 61, **Sch. 1 para. 41(2)**; S.I. 2004/2304, **art. 2(2)** (subject to art. 3); S.I. 2004/2917, **art. 2**

**F7** Words in s. 168(5)(b) substituted (1.10.2004 for E. and 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), ss. 53, 61, **Sch. 1 para. 41(3)**; S.I. 2004/2304, **art. 2(2)** (subject to art. 3); S.I. 2004/2917, **art. 2**

**F8** Word in s. 168(5) omitted (3.7.2000) by virtue of 1999 c. 29, ss. 109(1), 423, **Sch. 34 Pt. I** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 4**

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**Modifications etc. (not altering text)**

**C1** S. 168 applied (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 23(1)**  
S. 168 applied (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 23(1)**

**169 Initial expenses of new authorities.**

<sup>F9</sup> .....

**Textual Amendments**

**F9** S. 169 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **s. 1(1)**, {Sch. 1 Pt. 10 Group 1}

<sup>F10</sup>**170** .....

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**Textual Amendments**

**F10** S. 170 repealed by [Rates Act 1984 \(c. 33, SIF 103:1\)](#), **ss. 16(3), 19**

**<sup>F11</sup> 171** .....

**Textual Amendments**

**F11** S. 171 repealed by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1, 2\)](#), s. 194, **Sch. 34 Pt. VI**

**172 Miscellaneous amendments of enactments relating to finance and rating.**

<sup>F12</sup> . . . Part II of that Schedule shall have effect for making amendments and modifications of enactments relating to local government finance and rating which are not replaced by Part I of that Schedule or the foregoing provisions of this Part of this Act.

**Textual Amendments**

**F12** Words repealed (with savings in [S.I. 1990/431](#), **Sch. 1 para. 1(a)**) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(2), **Sch. 12 Pt. I**

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