



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;
 - [^{F1}(b) in the case of any [^{F2}billing authority]—
 - (i) of the amount payable to the authority by way of [^{F3}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

Status: Point in time view as at 08/02/2000. This version of this provision has been superseded.

Changes to legislation: Local Government Act 1972, Section 168 is up to date with all changes known to be in force on or before 16 July 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)

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.

[^{F4}(5) In this section “local authority” means—

- [a billing authority or a precepting authority, as defined in section 69 of the ^{F5}(a) Local Government Finance Act 1992;
- (aa) ^{F6}. . . a combined fire authority, as defined in section 144 of the ^{M1}Local Government Finance Act 1988;]
- (b) a levying body within the meaning of section 74 of that Act; and
- (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** Words in s. 168(5)(aa) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4, **Sch.**

Marginal Citations

- M1** 1988 c. 41.

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