



Local Government Finance Act 1988

1988 CHAPTER 41

^{F1}PART I

Textual Amendments

F1 Pts. I and II (ss. 1-40) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C1 Pt. I amended (28.11.1994) by S.I. 1994/2825, **regs. 24, 25**

^{F28}PART II

Textual Amendments

F28 Pts. I and II (ss. 1-40) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

PART III

NON-DOMESTIC RATING

Modifications etc. (not altering text)

C13 Pt. III (ss. 41–67) amended by S.I. 1990/582, **reg. 5(1)**

Pt. III (ss. 41 - 67) amended (25. 9. 1991) by Atomic Weapons Establishment Act 1991 (c. 46), **ss. 3, 6(2)** Sch. para.9 (with s. 1)

Pt. III (ss. 41-67) modified (1.9.1999) by 1998 c. 31, **s. 78**, (with ss. 138(9), 144(6)); S.I. 1999/2323, **art. 2, Sch. 1**

Pt. III (ss. 41-67) amended (28.11.1994) by S.I. 1994/2825, **regs. 27, 28**

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Local rating

41 Local rating lists.

- (1) In accordance with this Part the valuation officer for a [^{F66}billing authority] shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than [^{F67}30 September] preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- [^{F68}(6A) As soon as is reasonably practicable after compiling a list the valuation officer shall send a copy of it to the authority.
- (6B) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.

Textual Amendments

- F66** Words in s. 41(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.59** (with s. 118(1)(2) (4))
- F67** Words in s. 41(5) substituted (18.11.2003 for E., 27.11.2003 for W.) by Local Government Act 2003 (c. 26), **ss. 60(1), 128(6)**; S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F68** S. 41(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 19**

[41A] ^{F69}Local non-domestic rating lists for Welsh billing authorities.

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.

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- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new valuation officer’s amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
 - (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and
 - (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
 - “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
 - “old billing authority” means a billing authority which is an old authority;
 - “new billing authority” means a billing authority which is a new principal council;
 - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994;
 - “valuation officer” means a valuation officer for an old billing authority; and
 - “new valuation officer” means a valuation officer for a new billing authority.
- (12) For the purposes of this section—
 - (a) references to a valuation officer’s local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;
 - (b) a new valuation officer’s area is the area of the new billing authority for which he is appointed;

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- (c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and
- (d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.]

Textual Amendments

F69 S. 41A inserted (3.5.1995) by 1994 c. 19, s. 37 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1) (with art. 6(2)-(5))

42 Contents of local lists.

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—
 - (a) it is situated in the authority’s area,
 - (b) it is a relevant non-domestic hereditament,
 - (c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and
 - (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
 - (a) consists entirely of property which is not domestic, or
 - (b) is a composite hereditament.
- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show [^{F70}the rateable value of the hereditament]
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

Textual Amendments

F70 Words substituted for s. 42(4)(a)(b) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 20

[42A ^{F71}Rural settlement list.

- (1) Each billing authority shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.

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- (3) The settlements referred to in subsection (2) above are those which—
 - (a) are wholly or partly within the authority's area,
 - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
 - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority's area.
- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).]

Textual Amendments

F71 S. 42A inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)

[^{F72}42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.
- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office.]

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Textual Amendments

F72 S. 42B inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
 - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
 - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to [^{F73}subsections [^{F74}(4A),] (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

[^{F75}(4A) Where subsection (4B) below applies, the chargeable amount for a chargeable day shall be calculated—

- (a) in relation to England, in accordance with the formula—

$$A \times DC \times E$$
- (b) in relation to Wales, in accordance with the formula—

$$A \times BC \times E$$

(4B) This subsection applies—

- (a) in relation to England, where—
 - (i) the rateable value of the hereditament shown in the local non-domestic rating list for the first day of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order,
 - (ii) on the day concerned any conditions prescribed by the Secretary of State by order are satisfied, and
 - (iii) the ratepayer has made an application for the purposes of this subsection to the billing authority concerned by such date as may be prescribed by the Secretary of State by order,
- (b) in relation to Wales, where—
 - (i) the rateable value of the hereditament shown in the local non-domestic rating list for the first day of the chargeable financial year is

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- not more than any amount prescribed by the National Assembly for Wales by order, and
- (ii) on the day concerned any conditions prescribed by the National Assembly for Wales by order are satisfied.
- (4C) An application under subsection (4B)(a)(iii) above shall be made in such form, and contain such information, as may be prescribed by the Secretary of State by order.
- (4D) If the ratepayer—
- (a) makes a statement in an application under subsection (4B)(a)(iii) above which he knows to be false in a material particular, or
- (b) recklessly makes a statement in such an application which is false in a material particular,
- he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.]
- (5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

- (6) This subsection applies where on the day concerned
- [^{F76}(a)] the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities). [^{F77}, or
- (b) the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
- (i) for the purposes of that club, or
- (ii) for the purposes of that club and of other such registered clubs.]
- [^{F78}(6A) Where subsection (6B) below applies, [^{F79}or, subject to subsection (6I) below, subsection (6F) below applies,] the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$A \times B \times C \times 2$$

- (6B) This subsection applies where—
- (a) on the day concerned the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year,
- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
- (c) on the day concerned—
- (i) the whole or part of the hereditament is used as a qualifying general store [^{F80}, a qualifying food store] or qualifying post office, or
- (ii) any conditions prescribed by the Secretary of State by order are satisfied;
- and subsections (6C) to (6E) below apply for the purposes of this subsection.

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- (6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—
- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
 - (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.
- [A hereditament, or part of a hereditament, is used as a qualifying food store on any day
- ^{F81}(6CA) in a chargeable financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.
- ^{F81}(6CB) In subsection (6CA) above the supply of food in the course of catering includes—
- (a) any supply of food for consumption on the premises on which it is supplied; and
 - (b) any supply of hot food for consumption off those premises;
- and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—
- (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and
 - (ii) is at the time of supply above that temperature.]

(6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—

 - (a) it is used for the purposes of [^{F82}a universal service provider (within the meaning of the Postal Services Act 2000) and in connection with the provision of a universal postal provider (within the meaning of that Act)], and
 - (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.

(6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied.]

[^{F83}(6F) This subsection applies where—

 - (a) on the day concerned the condition mentioned in subsection (6G) below is fulfilled in respect of the hereditament; and
 - (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(6G) The condition is that the hereditament—

 - (a) consists wholly or mainly of land or buildings which were, on at least 183 days during the period of one year ending immediately before this subsection comes into effect, agricultural land or agricultural buildings for the purposes of the exemption under paragraph 1 of Schedule 5 to this Act; and
 - (b) includes land or a building which is not agricultural for the purposes of that exemption but was agricultural for those purposes on at least 183 days during the period mentioned in paragraph (a) above.

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- (6H) For the purposes of subsection (6G) above—
- (a) in relation to any hereditament which includes property which is domestic within the meaning of section 66 below, paragraph (a) has effect as if that part of the hereditament which does not consist of such property were the entire hereditament; and
 - (b) a building which has replaced a building which was an agricultural building for the purposes of the exemption mentioned in that subsection (“the original building”) is to be treated as if it were the original building.
- (6I) Subsection (6A) above shall not have effect, in relation to a hereditament to which subsection (6F) above applies, on a chargeable day on which paragraph 2A of Schedule 6 to this Act applies in relation to the hereditament.
- (6J) Subject to subsection (6K) below, subsections (6F) to (6I) above shall cease to have effect at the end of the period of five years beginning with the day on which those subsections come into effect.
- (6K) The Secretary of State may by order extend or further extend the period mentioned in subsection (6J).
- (6L) If the period is so extended or further extended—
- (a) subsection (6F) above cannot apply to a hereditament after the end of the period of five years beginning with the day on which it first applies; and
 - (b) where a hereditament to which subsection (6F) above applies (“the original hereditament”) includes land or a building which is subsequently included in a different hereditament, that subsection cannot apply to the different hereditament after the end of the period of five years beginning with the day on which it first applies to the original hereditament.]
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [F84]billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [F85(8A) In relation to any hereditament in respect of which both subsections (4A) and (6A) above (but not subsection (5) above) have effect on the day concerned, the chargeable amount—
- (a) in relation to England, shall be calculated in accordance with subsection (6A) above,
 - (b) in relation to Wales, shall be calculated in accordance with whichever of subsections (4A) and (6A) above produces the smaller amount.
- (8B) In relation to any hereditament in respect of which—
- (a) subsections (4A), (5) and (6A) above each have effect on the day concerned,
 - (b) subsections (4A) and (5) above both have effect on that day, or
 - (c) subsections (5) and (6A) above both have effect on that day,
- the chargeable amount shall be calculated in accordance with subsection (5) above.]

Textual Amendments

F73 Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)

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- F74** Word in s. 43(4) inserted (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(2)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)
- F75** S. 43(4A)-(4D) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by Local Government Act 2003 (c. 26), **ss. 61(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(a)(2)(a)
- F76** Words in s. 43(6) renumbered as s. 43(6)(a) (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(a)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F77** S. 43(6)(b) and preceding word inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(b)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F78** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F79** Words in s. 43(6A) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F80** Words in s. 43(6B)(c)(i) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F81** S. 43(6CA)(6CB) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(3)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F82** Words in s. 43(DA)(a) substituted (26.3.2001) by 2000 c. 26, s. 127(4), **Sch. 8 Pt. II para. 21**; S.I. 2001/1148, art. 2(2), **Sch.** (subject to arts. 3–42)
- F83** S. 43(6F)-(6L) inserted (17.7.2001 for E. for certain purposes and 15.8.2001 for E. in so far as not already in force and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(3)**, 6(2); S.I. 2001/2580, **art. 2**
- F84** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2)(4))
- F85** S. 43(8A)(8B) substituted for s. 43(8A) (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)

Modifications etc. (not altering text)

- C14** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C15** S. 43 modified by S.I. 1990/608, **reg. 7**
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C16** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379, Pt. (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C17** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

44 Occupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . ^{F86}
- (3) . . . ^{F87}
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [^{F88}billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.

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- [^{F89}(7) Subject to subsection (8) below, D is the small business non-domestic rating multiplier for the financial year.
- (8) Where the billing authority is a special authority, D is the authority's small business non-domestic rating multiplier for the financial year.
- (9) E is such amount as may be prescribed—
- (a) in relation to England, by the Secretary of State by order,
 - (b) in relation to Wales, by the National Assembly for Wales by order.]

Textual Amendments

- F86** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 21(2), [Sch. 12 Pt. II](#) Note 4
- F87** S. 44(3) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 21(3), [Sch. 12 Pt. II](#) Note 4
- F88** Words in s. 44(5) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para.61](#) (with s. 118(1)(2) (4))
- F89** S. 44(7)-(9) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), [ss. 61\(5\)](#), 128(6); [S.I. 2003/3034, art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132, art. 3\(1\)\(a\)\(2\)\(a\)](#)

Modifications etc. (not altering text)

- C18** S. 44 modified (for relevant period 1.4.1999 - 31.03.05) by [S.I. 1999/3379, Pt. II](#) (regs. 3-14) Sch 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

[^{F90}44A Partly occupied hereditaments.

- (1) Where a hereditament is shown in a [^{F91}billing authority's] local non-domestic rating list and it appears to the authority that part of the hereditament is unoccupied but will remain so for a short time only the authority may require the valuation officer for the authority to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament and to certify the apportionment to the authority.
- (2) The reference in subsection (1) above to the rateable value of the hereditament is a reference to the rateable value shown under section 42(4) above as regards the hereditament for the day on which the authority makes its requirement.
- (3) For the purposes of this section an apportionment under subsection (1) above shall be treated as applicable for any day which—
- (a) falls within the operative period in relation to the apportionment, and
 - (b) is a day for which the rateable value shown under section 42(4) above as regards the hereditament to which the apportionment relates is the same as that so shown for the day on which the authority requires the apportionment.
- (4) References in this section to the operative period in relation to an apportionment are references to the period beginning—
- (a) where requiring the apportionment does not have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day on which the hereditament to which the apportionment relates became partly unoccupied, and

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- (b) where requiring the apportionment does have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day immediately following the end of that period,
and ending with the first day on which one or more of the events listed below occurs.
- (5) The events are—
- (a) the occupation of any of the unoccupied part of the hereditament to which the apportionment relates;
 - (b) the ending of the rate period in which the authority requires the apportionment;
 - (c) the requiring of a further apportionment under subsection (1) above in relation to the hereditament to which the apportionment relates;
 - (d) the hereditament to which the apportionment relates becoming completely unoccupied.
- (6) Subsection (7) below applies where—
- (a) a [^{F92}billing authority] requires an apportionment under subsection (1) above, and
 - (b) the hereditament to which the apportionment relates does not fall within a class prescribed under section 45(1)(d) below.
- (7) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”
- (8) Subsection (9) below applies where—
- (a) a [^{F92}billing authority] requires an apportionment under subsection (1) above, and
 - (b) the hereditament to which the apportionment relates falls within a class prescribed under section 45(1)(d) below.
- (9) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is the sum of—
- (a) such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament, and
 - (b) one half of such part of that rateable value as is assigned by the relevant apportionment to the unoccupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”

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- (10) References in subsections (1) to (5) above to the hereditament, in relation to a hereditament which is partly domestic property or partly exempt from local non-domestic rating, shall, except where the reference is to the rateable value of the hereditament, be construed as references to such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating.]

Textual Amendments

- F90** S. 44A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 22**
- F91** Words in s. 44A(1) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(1)** (with s. 118(1)(2)(4))
- F92** Words in s. 44A(6)(a)(8)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(2)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C19** S. 44A modified (1.4.1992) by [S.I. 1992/557, art. 3\(a\)](#)
- S. 44A modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379, Pt. II](#) (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
- on the day none of the hereditament is occupied,
 - on the day the ratepayer is the owner of the whole of the hereditament,
 - the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
 - on the day the hereditament falls within a [^{F93}class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- finding the chargeable amount for each chargeable day, and
 - aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

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$$\frac{A \times B}{C \times 10}$$

- (6) This subsection applies where on the day concerned
- [^{F94}(a)] the ratepayer is a charity or trustees for a charity and it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities). [^{F95}, or
 - (b) the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and it appears that when the hereditament is next in use—
 - (i) it will be wholly or mainly used for the purposes of that club, and that club will be such a registered club, or
 - (ii) it will be wholly or mainly used for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club.]
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [^{F96}billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [^{F97}(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
 - (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
 - (c) the fact that the owners of hereditaments fall within prescribed descriptions.]

Textual Amendments

- F93** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**
- F94** Words in s. 45(6) renumbered as s. 45(6)(a) (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), **ss. 64(2)(a)**, 128(6); [S.I. 2003/2938](#), art. 7(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. II; [S.I. 2003/2938](#), art. 7(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. II
- F95** S. 45(6)(b) and preceding word inserted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), **ss. 64(2)(b)**, 128(6); [S.I. 2003/2938](#), art. 7(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. II; [S.I. 2003/2938](#), art. 7(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. II
- F96** Words in s. 45(7) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para.63** (with s. 118(1)(2) (4))
- F97** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(3)**

Modifications etc. (not altering text)

- C20** S. 45 applied by [S.I. 1990/145](#), **reg. 3(2)(a)**
- C21** S. 45 modified by [S.I. 1990/608](#), **regs. 3, 7(1)–(4)**
S. 45 modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**

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- S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C22** S. 45(4)-(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379 Pt. II (regs. 3-4) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C23** S. 45(6) modified by [S.I. 1990/145, reg. 3\(7\)](#)

46 Unoccupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . ^{F98}
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [^{F99}billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

Textual Amendments

- F98** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), ss. 139, 194(4), Sch. 5 para. 24, [Sch. 12 Pt II](#) Note 4
- F99** Words in s. 46(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para.64](#) (with s. 118(1)(2) (4))

[^{F100}46A Unoccupied hereditaments: new buildings.

- (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
- (2) Where—
 - (a) a completion notice is served under Schedule 4A below, and
 - (b) the building to which the notice relates is not completed on or before the relevant day,then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.
- (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is—
 - (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
 - (b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.
- (4) Where—
 - (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
 - (b) the building is not occupied on that day,

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it shall be deemed for the purposes of section 45 above to become unoccupied on that day.

(5) Where—

- (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
- (b) the building is one produced by the structural alteration of an existing building,

the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.

(6) In this section—

- (a) “building” includes part of a building, and
- (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

Textual Amendments

F100 S. 46A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 25](#)

47 Discretionary relief.

- (1) Where the first and second conditions mentioned in subsections (2) and (3) below [^{F101}or the rural settlement condition and the second condition mentioned in subsection (3) below][^{F102}, or the condition relating to relief for former agricultural premises mentioned in subsection (3C) below and the second condition mentioned in subsection (3) below,][^{F103}or the small business condition and the second condition mentioned in subsection (3) below,] are fulfilled for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
 - (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [^{F104}billing authority] concerned, and
 - (b) sections [^{F105}43(4) to (6B)] and 44 above, sections 45(4) to (6) and 46 above, [^{F106}regulations under [^{F107}section 57A or 58] below] or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.
- (2) The first condition is that one or more of the following applies on the chargeable day—
 - (a) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
 - (b) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

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- [^{F108}(ba) the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs), and the hereditament is not an excepted hereditament and is wholly or mainly used—
- (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs;]
- (c) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (3) The second condition is that, during a period which consists of or includes the chargeable day, a decision of the [^{F104}billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.
- ^{F109}[(3A) The rural settlement condition is—
- (a) that on the chargeable day the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year in which that day falls, and
 - (b) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.
- (3B) Where section 43(6B)(c) above does not apply, the billing authority shall not, by virtue of subsection (3A) above, make such a decision as is referred to in subsection (3) above unless it is satisfied that—
- (a) the hereditament is used for purposes which are of benefit to the local community, and
 - (b) it would be reasonable for the billing authority to make such a decision, having regard to the interests of persons liable to pay council tax set by it]
- [^{F110}(3C) The condition relating to relief for former agricultural premises is that on the chargeable day section 43(6F) above applies to the hereditament.]
- [^{F111}(3D) The small business condition is—
- (a) that the hereditament is situated in Wales, and
 - (b) that on the chargeable day section 43(4B) above applies to the hereditament]
- (4) A determination under subsection (1)(a) above—
- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
 - (b) may be such that the chargeable amount for the day is 0;
 - (c) may be varied by a further determination of the authority under subsection (1) (a) above.
- (5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under [^{F112}[^{F113}section 57A or 58] below and of any provision of or made under Schedule 7A below] shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
- (6) A decision under subsection (3) above may be revoked by a further decision of the authority.
- (7) A decision under subsection (3) above is invalid as regards a day if made [^{F114}more than six months] after the end of the financial year in which the day falls.

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- (8) The Secretary of State may make regulations containing provision—
- (a) requiring notice to be given of any determination or decision;
 - (b) limiting the power to revoke a decision or vary a determination;
 - (c) as to other matters incidental to this section.
- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- ^{F115}(a) a billing authority; or
 - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees]^{F116}; or
 - (c) a functional body, within the meaning of the Greater London Authority Act 1999].

Textual Amendments

- F101** Words in s. 47(1) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F102** Words in s. 47(1) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 2(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F103** Words in s. 47(1) inserted (27.11.2003) by Local Government Act 2003 (c. 26), **ss. 61(6)**, 128(4)(b); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. I**
- F104** Words in s. 47(1)(a)(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(1)** (with s. 118(1)(2)(4))
- F105** Words in s. 47(1)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F106** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(2)**
- F107** Words in s. 47(1)(b) substituted (25.11.2004 for E.) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 10**; S.I. 2004/3132, **art. 3(1)(e)** (with **art. 4**)
- F108** S. 47(2)(ba) inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(3)**, 128(6); S.I. 2003/2938, **art. 7(a)** (with **art. 8Sch.**); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. II**; S.I. 2003/2938, **art. 7(a)** (with **art. 8Sch.**); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. II**
- F109** S. 47(3A)(3B) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(b)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F110** S. 47(3C) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **s. 2(1)(3)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F111** S. 47(3D) inserted (27.11.2003) by Local Government Act 2003 (c. 26), **ss. 61(7)**, 128(4)(b); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. I**
- F112** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(3)**
- F113** Words in s. 47(5) substituted (25.11.2004 for E.) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 10**; S.I. 2004/3132, **art. 3(1)(e)** (with **art. 4**)
- F114** Words in s. 47(7) inserted (1.4.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 23**; S.I. 1997/1097, **art. 2(b)(c)**
- F115** Words in s. 47(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(2)** (with s. 118(1)(2)(4))
- F116** S. 47(9)(c) and “; or” immediately preceding it inserted (3.7.2000) by 1999 c. 29, **s. 138** (with **Sch. 12 para. 9(1)**); S.I. 1999/3434, **art. 4**

Modifications etc. (not altering text)

- C24** S. 47 applied (4.3.1996) by S.I. 1996/263, **regs. 1**, 16(5)

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S. 47 amended (28.11.1994) by [S.I. 1994/2825, reg. 29](#)
C25 S. 47(2)(a) modified by [S.I. 1990/145, reg. 3\(7\)](#)

48 Discretionary relief: supplementary.

- (1) This section applies for the purposes of section 47 above [^{F117}(but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)].
- (2) A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears that when next in use it will be wholly or mainly used for charitable purposes.
- [^{F118}(2A) A hereditament not in use shall be treated as wholly or mainly used for the purposes of a club that is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) if it appears that when next in use it will be wholly or mainly used for the purposes of a club that is then, or two or more clubs each of which is then, such a registered club.]
- (3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
- (4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
- (5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

Textual Amendments

- F117** Words in s. 48(1) added (19.11.1997) by [1997 c. 29, s. 1, Sch. 1 para. 4](#); [S.I. 1997/2752, art. 2\(1\)](#) (with [art. 2\(2\)](#))
- F118** S. 48(2A) inserted (1.4.2004) by [Local Government Act 2003 \(c. 26\), ss. 64\(4\), 128\(6\)](#); [S.I. 2003/2938, art. 7\(a\)](#) (with [art. 8Sch.](#)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. II](#); [S.I. 2003/2938, art. 7\(a\)](#) (with [art. 8Sch.](#)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. II](#)

49 Reduction or remission of liability.

- (1) A [^{F119}billing authority] may—
 - (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
 - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
 - (a) the ratepayer would sustain hardship if the authority did not do so, and
 - (b) it is reasonable for the authority to do so, having regard to the interests of persons [^{F120}liable to pay council tax set by it].
- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this

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section) taking account of anything done under section 47 above [^{F121}, the effect of any regulations under [^{F122}section 57A or 58] below, and the effect of any provision of or made under Schedule 7A below.]

- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

Textual Amendments

- F119** Words in s. 49(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(1)** (with s. 118(1)(2)(4))
- F120** Words in s. 49(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(2)** (with s. 118(1)(2)(4))
- F121** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 27**
- F122** Words in s. 49(3) substituted (25.11.2004 for E.) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 11**; S.I. 2004/3132, art. 3(1)(e) (with art. 4)

50 Joint owners or occupiers.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part or of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
- (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;
 - (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.
- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

51 Exemption.

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

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Central rating

52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than [^{F123}30 September] preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- [^{F124}(6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.

Textual Amendments

- F123** Words in s. 52(5) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003](#) (c. 26), [ss. 60\(2\)](#), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F124** S. 52(6A)(6B) inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, [Sch. 5 para. 28](#)

53 Contents of central lists.

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [^{F125}one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
 - (a) is occupied or (if unoccupied) owned by him, and
 - (b) falls within [^{F126}any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.

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- [^{F127}(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
- (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
 - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]

(5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

Textual Amendments

- F125** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 29(2)**
- F126** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 29(3)**
- F127** [S. 53\(4\)\(4A\)](#) substituted for s. 53(4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 29(4)**

54 Central rating: liability.

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
 - (a) finding the chargeable amount for each chargeable day, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer’s name is shown in the list.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer’s name.

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- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

Modifications etc. (not altering text)

- C26** S. 54 modified by S.I. 1990/608, regs. 4(2)(7), 7
S. 54 modified (W.) (31.12.1999) by S.I. 1999/3454, reg. 8(1)

General

55 Alteration of lists.

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
 - (a) the officer must inform the [^{F128}billing authority] or Secretary of State (as the case may be), and
 - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (4) The regulations may include provision—
 - (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,
 - (b) as to the [^{F129}manner and] circumstances in which a proposal may be made [^{F130}and the information to be included in a proposal],
 - (c) as to the period within which a proposal must be made,
 - (d) as to the procedure for [^{F131}and subsequent to the making of] a proposal, and
 - [^{F132}(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
 - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- (5) The regulations may include provision that, where there is a disagreement [^{F133}between a valuation officer and another person making a proposal for the alteration of a list—
 - (a) about the validity of the proposal; or
 - (b) about the accuracy of the list],

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an appeal may be made to a [^{F134}valuation tribunal] established under Schedule 11 below.

(6) The regulations may include—

- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
- (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
- (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
- (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.

(7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—

- ^{F135}(a) provision requiring payments or repayments to be made, with or without interest, and]
- (c) provision as to the recovery (by deduction or otherwise) of sums due.

[^{F136}(7A) The regulations may include provision that—

- (a) where a valuation officer for a [^{F137}billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) [^{F138}or 41A(10)] above, the authority must alter the copy accordingly;
- (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

Textual Amendments

- F128** Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))
- F129** Words inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F130** Words added by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F131** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**
- F132** S. 55(4)(dd) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F133** Words and s. 55(5)(a)(b) substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F134** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F135** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**
- F136** S. 55(7A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F137** Words in s. 55(7A)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))

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F138 Words in s. 55(7A)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 84** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with arts. 9(2)-(5))

56 Valuation and multipliers.

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

[^{F139}57 Special provision for 1990-95.

Schedule 7A below (which contains special provision for 1990-95) shall have effect.]

Textual Amendments

F139 S. 57 substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 31**

[^{F140}57A Transitional provision for 2005 onwards: England

- (1) In relation to any relevant period the Secretary of State must make regulations under this section which apply in relation to England.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below in relation to any case where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
 - (b) the day falls within a prescribed relevant financial year.
- (3) The provisions are that—
 - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections 43(4) to (6E) and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section, and any calculation (or component of a calculation) used to find that amount, may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provisions for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.

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- (8) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) as to appeals relating to things done or not done by such officers.
- (9) Regulations under this section in their application to a particular relevant financial year shall not be effective unless they come into force before 1 January immediately preceding the year; but this is without prejudice to the power to amend or revoke.
- (10) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all billing authorities by way of non-domestic rates as regards a particular relevant period is, after disregarding any adjustments made to take account of amounts being payable at times other than those at which they would have been payable apart from the regulations, the same as the aggregate amount which would be so payable apart from the regulations.
- (11) For the purposes of subsection (10) above, the Secretary of State may rely on his estimate of the aggregate amounts and adjustments mentioned in that subsection.
- (12) Once the actual aggregate amounts and adjustments for a particular relevant period are ascertained, the Secretary of State may amend regulations under this section in their application to a financial year which begins after the coming into force of the amending regulations and falls within the same or a later relevant period to reflect the extent to which the actual aggregate amounts and adjustments differ from his estimate of those amounts and adjustments.
- (13) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on 1 April 2005 or on any 1 April after that date on which lists must be compiled;
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.]

Textual Amendments

F140 S. 57A inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 65(1)**, 128(3)(a); [S.I. 2004/3132](#), **art. 3(1)(c)** (with **art. 4**)

58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section [^{F141} which apply in relation to Wales] .
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
 - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
 - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—

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- (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
 - (b) sections [^{F142}43(4) to (6E)] and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- ^{F143}[(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
 - (b) as to appeals relating to things done or not done by such officers.]
- (8) Regulations under this section in their application to a particular [^{F144}relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [^{F144}the year]; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all [^{F145}billing authorities] by way of non-domestic rates as regards a particular financial year [^{F146}does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
 - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

Textual Amendments

- F141** Words in s. 58(1) inserted (25.11.2004 for E.) by **Local Government Act 2003 (c. 26), ss. 65(2), 128(3)** (a); **S.I. 2004/3132, art. 3(1)(c)** (with art. 4)
- F142** Words in s. 58(3)(b) substituted (19.11.1997) by **1997 c. 29, s. 1, Sch. 1 para. 5; S.I. 1997/2752, art. 2(1)** (with art. 2(2))
- F143** S. 58(7A) inserted (24.2.1994) by **1994 c. 3, s. 2(1)**
- F144** Words in s. 58(8) substituted (24.2.1994) by **1994 c. 3, s. 2(2)**
- F145** Words in s. 58(9) substituted (6.3.1992) by **1992 c. 14, s. 117(1), Sch. 13 para. 68** (with s. 118(1)(2) (4))
- F146** Words in s. 58(9) substituted (24.2.1994) by **1994 c. 3, s. 2(3)**

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^{F147}59 Contributions in aid.

Where a contribution in aid of non-domestic rating is made in respect of a ^{F148}hereditament which is exempt from local non-domestic rating by virtue of paragraph 19A of Schedule 5 below (property occupied for purposes of visiting forces etc.), the contribution shall be paid to the Secretary of State.]

Textual Amendments

F147 S. 59 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 32](#)

F148 Words in s. 59 substituted (1.4.2000) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 24](#); [S.I. 1998/2329, art. 3\(1\)](#) (with [art. 3\(2\)](#))

60 Pooling.

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the Secretary of State) shall have effect.

61 Valuation officers.

- (1) The Commissioners of Inland Revenue shall appoint—
 - (a) a valuation officer for each ^{F149}billing authority], and
 - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

Textual Amendments

F149 Words in s. 61(1)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para.69](#) (with [s. 118\(1\)\(2\)](#) (4))

Modifications etc. (not altering text)

C27 S. 61 amended (28.11.1994) by [S.I. 1994/2825, reg. 29](#)

62 Administration.

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

63 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.

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- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

Interpretation

64 Hereditaments.

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
 - (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
 - (a) the right is let out or reserved to any person other than the occupier of the land, or
 - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.
- [^{F150}(2A) In addition, a right is a hereditament if—
- (a) it is a right to use any land for the purpose of operating a meter to measure a supply of gas or electricity or such other service as—
 - (i) the Secretary of State in relation to England, or
 - (ii) the National Assembly for Wales in relation to Wales,may by order specify, and
 - (b) the meter is owned by a person other than the consumer of the service.]
- (3) The Secretary of State may make regulations providing that in prescribed cases—
 - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
 - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.
- ^{F151}[(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
- (a) are owned by the same person,
 - (b) are not domestic property, and
 - (c) are separately occupied, or available for separate occupation, by persons other than that person,

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a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(3B) Regulations under subsection (3A) above may provide that—

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
- (b) while such a determination is in force—
 - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
 - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]

(4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—

- (a) lands;
- (b) coal mines;
- (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- ^{F152}(d)
- (e) any right which is a hereditament by virtue of subsection (2) [^{F153}or (2A)] above.

^{F154}(5)

^{F154}(6)

^{F154}(7)

^{F154}(7A)

^{F154}(7B)

^{F154}(7C)

^{F154}(7D)

(8) A hereditament is non-domestic if either—

- (a) it consists entirely of property which is not domestic, or
- (b) it is a composite hereditament.

(9) A hereditament is composite if part only of it consists of domestic property.

(10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.

(11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.

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[^{F155}(11A) The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by regulations make provision as to what is to be regarded as being a meter for the purposes of subsection (2A) above.

(11B) In subsection (2A) above “land” includes a wall or other part of a building.]

^{F156}[(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

Textual Amendments

- F150** S. 64(2A) inserted (27.11.2003 for W.) by Local Government Act 2003 (c. 26), ss. 66(1), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F151** S. 64(3A)(3B) inserted (7.3.1992) by 1992 c. 14, s. 104, Sch. 10 para. 2(1) (with s. 118(1)(2)(4)); S.I. 1992/473, art. 2
- F152** S. 64(4)(d) repealed (1.4.2000) by 1997 c. 29, s. 2(2), 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))
- F153** Words in s. 64(4)(e) inserted (27.11.2003 for W.) by Local Government Act 2003 (c. 26), ss. 66(2), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F154** S. 64(5)-(7D) repealed (1.4.2000) by 1997 c. 29, s. 33(1)(2), Sch. 3 para. 25, Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2)) and s. 64(7)(da)(db) expressed to be repealed (1.4.2002) by 2001 c. 16, s. 128, 137 Sch. 6 Pt. 3 para. 72, Sch. 7 Pt. 5(1); S.I. 2002/344, art. 3(k) (with transitional provisions in art. 4)
- F155** S. 64(11A)(11B) inserted (27.11.2003 for W.) by Local Government Act 2003 (c. 26), ss. 66(3), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F156** S. 64(12) inserted (7.3.1992) by 1992 c. 14, s. 104, Sch. 10 para. 2(2) (with s. 118(1)(2)(4)); S.I. 1992/473, art. 2

Modifications etc. (not altering text)

- C28** S. 64 applied (29.4.1996) by 1996 c. 12, S. 2(3)
- C29** S. 64(10) excluded by S.I. 1990/2329, reg. 3(3)

65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to [^{F157}the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
 - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
 - (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).

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- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
- (a) which was used in or on the hereditament when it was last in use, or
 - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
- (a) the use of it for the holding of public meetings in furtherance of a person's candidature at a parliamentary or local government election, or
 - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the ^{M3}Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [^{F158}(8A) In a case where—
- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
 - (b) section 64(2) above does not apply, and
 - (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- ^{F159}(9)

Textual Amendments

F157 Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)

F158 S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34

F159 S. 65(9) repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

Modifications etc. (not altering text)

C30 S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)

C31 S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)

S. 65(6) modified (W.) (11.3.1999) by S.I. 1999/450, art. 158

S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1

S. 65(6) applied (with modifications) (28.4.1999) by S.I. 1999/1214, reg. 3(3)

S. 65(6) modified (20.11.2002 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2002/2779, arts. 1, 90

C32 S. 65(6) modified (1.3.2003) by The National Assembly for Wales (Representation of the People) Order 2003 (S.I. 2003/284), arts. 1(1), 146

C33 S. 65(6) applied (with modifications) (23.3.2004) by The European Parliamentary Elections Regulations 2004 (S.I. 2004/293), regs. 1(2), 125 (with regs. 3-5)

C34 S. 65(6) modified (23.7.2004) by The Regional Assembly and Local Government Referendums Order 2004 (S.I. 2004/1962), arts. 1(1), 13

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Marginal Citations

M3 1983 c. 2.

[65A ^{F160}Crown property.

- (1) This Part applies to the Crown as it applies to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
 - (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
 - (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
 - (b) is not provided or maintained by a local authority [^{F161} or by a police authority established under section 3 of the Police Act 1996.]]
- (5) In this section—
 - (a) references to this Part include any subordinate legislation (within the meaning of the ^{M4}Interpretation Act 1978) made under it, and
 - (b) “local authority” has the same meaning as in the ^{M5}Local Government Act 1972, and includes the Common Council of the City of London.
- (6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.
- (7) Subsection (3) above does not affect the power conferred by section 64(3) above

Textual Amendments

F160 S. 65A inserted (1.4.2000) by 1997 c. 29, s. 3; S.I. 1998/2329, art. 3(1) (with art. 3(2))

F161 Words in s. 65A(4)(b) substituted (1.4.2002) by 2001 c. 16, s. 128, Sch. 6 Pt. 3 para. 73; S.I. 2002/344, art. 3(k) (with transitional provisions in art. 4)

Marginal Citations

M4 1978 c. 30.

M5 1972 c. 70.

66 Domestic property.

- (1) [^{F162}Subject to subsections (2), (2B) and 2E below], property is domestic if—
 - (a) it is used wholly for the purposes of living accommodation,

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- (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
 - (c) it is a private garage [^{F163}which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
 - (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.
- [^{F164}(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—
- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
 - (b) which is not self-contained self-catering accommodation provided commercially.
- [Subsection (2) above does not apply if—
- ^{F165}(2A) (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]
- (2B) A building or self-contained part of a building is not domestic property if—
- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, and
 - (b) on that day his interest in the building or part is such as to enable him to let it for such periods.
- (2C) For the purposes of subsection (2B) the relevant person is—
- (a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
 - (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.
- (2D) Subsection (2B) above does not apply where the building or self-contained part is used as the sole or main residence of any person ^{F166}. . .]
- [^{F167}(2E) Property is not domestic property if it is timeshare accommodation within the meaning of the Timeshare Act 1992.]
- [^{F168}(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and

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the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]

[^{F169}(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.

(4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]

(5) Property not in use is domestic if it appears that when next in use it will be domestic.

(6) ^{F170}

(7) Whether anything is a caravan shall be construed in accordance with Part I of the ^{M6}Caravan Sites and Control of Development Act 1960.

(8) ^{F170}

[^{F171}(8A) In this section—

“business” includes—

- (a) any activity carried on by a body of persons, whether corporate or unincorporate, and
- (b) any activity carried on by a charity;

“commercially” means on a commercial basis, and with a view to the realisation of profits; and

“relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]

(9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

Textual Amendments

- F162** Words in s. 66(1) (which were inserted by S.I. 1990/162, art. 3(4)) substituted (1.4.1993) by S.I. 1993/542, art. 2(a)
- F163** Words inserted by S.I. 1990/162, art. 3(2)(b)
- F164** S. 66 subsections(2)–(2D) substituted for subsection (2) by S.I. 1990/162 art. 3(3)
- F165** S. 66(2A) substituted (1. 4. 1991) by S.I. 1991/474, art. 3(1)
- F166** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), Sch. 14 (with s. 118(1)(2)(4))
- F167** S. 66(2E) inserted (1.4.1993) by S.I. 1993/542, art. 2(b)
- F168** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, s. 1(2)(4)(5)
- F169** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, s. 1(3)(4)(5)
- F170** S. 66(6)(8) repealed (*retrospectively*) by Caravans (Standard Community Charge and Rating) Act 1991 (c. 2), s. 1(2)(3)
- F171** S. 66(8A) inserted by S.I. 1990/162, art. 3(4)

Modifications etc. (not altering text)

- C35** S. 66 applied (29.4.1996) by 1996 c. 12, s. 2(3)

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Marginal Citations

M6 1960 c. 62.

67 Interpretation: other provisions.

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
 - (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for ^{F172}billing authorities] and the central valuation officer.
 - (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
 - (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
 - (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, ^{F173}or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
- ^{F174}[(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.]
- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
 - (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), 45(6) and 47(2) above.
 - (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
 - (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- ^{F175}(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—
- (a) are occupied or owned by a person designated under section 53(1) above, and
 - (b) fall within any description prescribed in relation to him under section 53(1).]
- (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.

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[^{F176}(10A) The times at which a club is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs)—

- (a) shall, where it is registered with retrospective effect, be taken to have included those within the period beginning with the date with effect from which it is registered and ending with its registration; but
- (b) shall, where its registration is terminated with retrospective effect, be taken not to have included those within the period beginning with the date with effect from which its registration is terminated and ending with the termination of its registration.]

(11) The ^{M7}1967 Act is the General Rate Act 1967.

(12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.

(13) This section and sections 64 to 66 above apply for the purposes of this Part.

Textual Amendments

F172 Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72** (with s. 118(1)(2) (4))

F173 Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**

F174 S. 67(5A) inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 26**; S.I. 1998/2329, **art. 3(1)** (with art. 3(2))

F175 S. 67(9A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**

F176 S. 67(10A) inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(5)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II

Modifications etc. (not altering text)

C36 S. 67 applied (29.4.1996) by 1996 c. 12, s. 2(3)

Marginal Citations

M7 1967 c. 9.

PART IV

PRECEPTS AND LEVIES

Precepts

Status: Point in time view as at 24/03/2005.

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Textual Amendments

F177 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4))

F178 **69**

Textual Amendments

F178 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

F179 **70**

Textual Amendments

F179 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

F180 **71**

Textual Amendments

F180 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

F181 **72**

Textual Amendments

F181 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

F182 **73**

Textual Amendments

F182 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

74 Levies.

- (1) In this section “levying body” means any body which—
 - (a) is established by or under an Act,
 - (b) apart from section 117 below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in

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- the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
- (c) is not a precepting authority, combined police authority, [^{F183}combined fire and rescue authority in Wales][^{F184}or magistrates' courts committee].
- (2) Whereas a levying body has (by virtue of section 117 below) no such power under the Act concerned in respect of a chargeable financial year, the Secretary of State may make regulations conferring on each levying body power to issue to the council concerned and in accordance with the regulations a levy (to be so called) in respect of any chargeable financial year.
- [^{F185}(2A) The reference in subsection (2) above to the council concerned includes a reference to a council to which the functions of the council concerned in relation to the whole or any part of its area have been transferred by or in consequence of an order under section 17 of the Local Government Act 1992 [^{F186}or section 17 of the Regional Assemblies (Preparations) Act 2003].]
- (3) The regulations may include provision—
- (a) as to when levies are to be issued;
 - (b) imposing a maximum limit on levies;
 - (c) as to apportionment where a body issues levies to more than one council;
 - (d) conferring a power to issue levies by way of substitute for others;
 - (e) as to the payment (in instalments or otherwise) of amounts in respect of which levies are issued;
 - (f) conferring a right to interest on anything unpaid.
- (4) The regulations may include provision—
- [^{F187}(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
 - (b) that a county council making calculations in accordance with section 43 of that Act (originally or by way of substitute) may anticipate a levy;]
 - [^{F188}(bb) that the Greater London Authority in making calculations in accordance with sections 85 and 86 of the Greater London Authority Act 1999 (originally or by way of substitute) in the case of any constituent body (within the meaning of those sections), except the Metropolitan Police Authority (for which separate provision is made), may anticipate a levy;]
 - (c) as to the treatment as special expenses of amounts so anticipated;
 - (d) as to the treatment of any levy actually issued.
- [^{F189}(5) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
 - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.]
- (6) In this section “Act” includes a private or local Act.
- [^{F190}(7) For the purposes of this section—
- (a) a Welsh joint planning board constituted under section 2(1B) of the Town and Country Planning Act 1990; [^{F191} . . .

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^{F191}(b)

shall be treated as a levying body with respect to which regulations may be made under subsection (2) above.]

Textual Amendments

- F183** Words in s. 74(1)(c) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by **Fire and Rescue Services Act 2004 (c. 21)**, s. 61, **Sch. 1 para. 68(2)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F184** Words in s. 74(1)(c) substituted (1.4.2001) by 2000 c. 43, s. 74, Sch. 7 Pt. II paras. 84, **85**; S.I. 2001/919, **art. 2(f)(ii)**
- F185** S. 74(2A) inserted (28.11.1994) by **The Local Government Changes for England (Finance) Regulations 1994 (S.I. 1994/2825)**, **reg. 5**
- F186** Words in s. 74(2A) added (8.5.2003) by **Regional Assemblies (Preparations) Act 2003 (c. 10)**, s. 27(2), **Sch. para. 3(2)**
- F187** S. 74(4)(a)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(1)** (with s. 118(1)(2)(4))
- F188** S. 74(bb) inserted (12.1.2000) by 1999 c. 29, s. **105** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 2** (with Sch. 1 para. 1)
- F189** S. 74(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(2)** (with s. 118(1)(2)(4))
- F190** S. 74(7) added (3.4.1995) by 1994 c. 19, s. 20(4), **Sch. 6 Pt. II para. 21** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 4(1), **Sch. 2** (with art. 4(2)-(6))
- F191** S. 74(7)(b) and the word “and” immediately preceding it repealed (1.4.1997) by 1995 c. 25, s. 120(3), **Sch. 24** (with ss. 7(6), 115, 117); S.I. 1996/2560, art. 2, **Sch.**

Modifications etc. (not altering text)

- C37** S. 74 extended (1. 12. 1991) by **Water Resources Act 1991 (c. 57)**, **ss. 133, 225(2)** (with ss. 16(6), 179, 222(3), 224(1), Sch. 22 para. 1, Sch. 23 para. 6)
- C38** S. 74 modified (5.7.1994) by 1994 c. 19, ss. 39, 66(2)(b), **Sch. 13 para. 14** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2))
- C39** S. 74 restricted (*prosp.*) by 1995 c. 25, ss. 120(2), 125(3), **Sch. 23 Pt. I para. 15(6)** (with ss. 7(6), 115, 117)
- C40** S. 74(2) amended by **Water Act 1989 (c. 15, SIF 130)**, ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 25 para. 80(2), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**

^{F192}74A

Textual Amendments

- F192** S. 74A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 54**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

75 Special levies.

- (1) This section applies as regards any body—
- which has no power to levy a rate by virtue of regulations under section 118 below, or
 - whose power to levy a rate is modified by regulations under that section.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (2) The [^{F193}appropriate Minister] may make regulations conferring on any such body power to issue in respect of prescribed chargeable financial years and in accordance with the regulations—
- (a) a special levy (to be so called) to such [^{F194}billing authority] as is prescribed as regards the body concerned, or
 - (b) special levies (to be so called) to such [^{F195}billing authorities] as are prescribed as regards the body concerned.
- (3) The regulations may include provision as to the body’s expenditure, or the proportion of its expenditure, which may be met from the proceeds of a special levy or special levies.
- (4) The regulations may include provision—
- (a) as to when special levies are to be issued;
 - (b) imposing a maximum limit on special levies;
 - (c) as to apportionment where a body issues special levies to more than one [^{F196}billing authority];
 - (d) conferring a power to issue special levies by way of substitute for others;
 - (e) as to the payment (in instalments or otherwise) of amounts in respect of which special levies are issued;
 - (f) conferring a right to interest on anything unpaid.
- (5) The regulations may include provision requiring a [^{F196}billing authority] to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
- [^{F197}(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;]
 - (b) as to the treatment as special expenses of amounts so anticipated;
 - (c) as to the treatment of any special levy actually issued.
- [^{F198}(7) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
 - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.]

[^{F199}(8) In this section “the appropriate Minister” has the same meaning as in section 118 below.]

Textual Amendments

F193 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 55\(2\)](#)

F194 Words in s. 75(2)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 73\(1\)\(a\)](#) (with s. [118\(1\)\(2\)\(4\)](#))

F195 Words in s. 75(2)(b) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 73\(1\)\(b\)](#) (with s. [118\(1\)\(2\)\(4\)](#))

F196 Words in s. 75(4)(c)(5) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 73\(2\)](#) (with s. [118\(1\)\(2\)\(4\)](#))

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

F197 S. 75(6)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(3)** (with s. 118(1)(2)(4))

F198 S. 75(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(4)** (with s. 118(1)(2)(4))

F199 S. 75(8) added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 55(4)**

F200 **75A**

Textual Amendments

F200 S. 75A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 56**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

PART V

GRANTS

Modifications etc. (not altering text)

C41 Part V amended (28.11.1994) by S.I. 1994/2825, **reg. 34**

[^{F201}CHAPTER 1

GENERAL]

Textual Amendments

F201 Pt. 5 Ch. 1 formed from s. 76 (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 12** (with **Sch. 7 para. 9(2)**); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

76 Interpretation.

(1) This section applies for the purposes of this Part.

^{F202}(2) A receiving authority is any billing authority or major precepting authority.]

(4) A specified body is any body which provides services for local authorities and is specified in regulations made by the Secretary of State under this subsection; but a body is not a specified body as regards a financial year unless the regulations specifying it are in force before the year begins.

(5) Before exercising the power to make regulations under subsection (4) above the Secretary of State shall consult such representatives of local government as appear to him to be appropriate.

(6) Any regulations made under section 2(7) of the ^{M8}Local Government Act 1974 or section 56(9) of the ^{M9}Local Government, Planning and Land Act 1980 shall have effect for the purposes of subsection (4) above as if they had been made under it.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Textual Amendments

F202 S. 76(2) substituted (6.3.1992) for s. 76(2)(3) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.8** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C42 S. 76 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

Marginal Citations

M8 1974 c. 7.

M9 1980 c. 65.

Introduction

77 **F203**

Textual Amendments

F203 S. 77 repealed by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), ss. 139, 194(4), **Sch. 5 para. 57(1)(2)**, **Sch. 12 Pt. II** Note 4

[^{F204}**CHAPTER 2**

REVENUE SUPPORT GRANT: ENGLAND]

Textual Amendments

F204 Pt. 5 Ch. 2 formed from ss. 78-84C (27.11.2003) by **Local Government Act 2003** (c. 26), s. 128(4)(f), **Sch. 7 para. 13** (with **Sch. 7 para. 9(2)**); S.I. 2003/3034, art. 2, **Sch. 1 Pt. I**

[^{F205}*Introductory*

Textual Amendments

F205 S. 77A and cross heading inserted (27.11.2003) by **Local Government Act 2003** (c. 26), s. 128(4)(f), **Sch. 7 para. 14** (with **Sch. 7 para. 9(2)**); S.I. 2003/3034, art. 2, **Sch. 1 Pt. I**

77A Application of Chapter 2

This Chapter applies only in relation to England.]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Revenue support grant

78 Revenue support grant.

- (1) For each chargeable financial year the Secretary of State shall pay a grant (to be called revenue support grant) to receiving authorities and specified bodies in accordance with this [^{F206}Chapter].
- (2) For each chargeable financial year the Secretary of State shall make a determination under this section.
- (3) A determination shall state—
 - (a) the amount of the grant for the year,
 - (b) what amount of the grant he proposes to pay to receiving authorities, and
 - (c) what amount of the grant he proposes to pay to each specified body.
- (4) Different amounts may be stated under subsection (3)(c) above in relation to different specified bodies.
- (5) Before making a determination the Secretary of State shall—
 - (a) consult such representatives of local government as appear to him to be appropriate, and
 - (b) obtain the Treasury's consent.
- ^{F207}(6)
- ^{F207}(7)

Textual Amendments

- F206** Word in s. 78(1) substituted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 15](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F207** S. 78(6)(7) repealed (6.3.1992) by [1992 c. 14](#), ss. 104, 117(2), [Sch. 10 Pt. II para. 9](#), [Sch.14](#) (with s. 118(1)(2)(4))

[^{F208}78A Local government finance reports.

- (1) A determination under section 78 above shall be specified in a report (to be called a local government finance report).
- (2) A local government finance report shall also specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the amount of revenue support grant which under this [^{F209}Chapter] falls to be paid to such authorities for the financial year to which the report relates (the financial year concerned).
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Textual Amendments

F208 S. 78A inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.10** (with s. 118(1)(2)(4))

F209 Word in s. 78A(2) substituted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 15** (with **Sch. 7 para. 9(2)**); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

Modifications etc. (not altering text)

C43 s. 78A modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

79 Effect of report's approval.

- (1) This section applies where in accordance with [^{F210}sections 78 and 78A] above a determination as regards revenue support grant has been made for a financial year and specified in a report which has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons the Secretary of State shall pay the amount stated in the determination as the amount of the revenue support grant for the year.
- (3) The Secretary of State shall pay to receiving authorities the amount stated in the determination under section 78(3)(b) above, and shall pay to specified bodies the aggregate of the amounts stated in the determination under section 78(3)(c) above.
- (4) The amount falling to be paid to receiving authorities shall be distributed among and paid to them in accordance with [^{F211}sections 82 and 83 below].
- (5) The amount to be paid to a particular specified body shall be the amount stated in relation to it under section 78(3)(c) above.
- (6) Where a sum falls to be paid to a specified body by way of revenue support grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; and any such time may fall within or after the financial year concerned.

Textual Amendments

F210 Words in s. 79(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 11(1)** (with s. 118(1)(2)(4))

F211 Words in s. 79(4) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 11(2)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C44 S. 79(2)(3) modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**

S. 79(2)(3) modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**

S. 79(2)(3) restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Textual Amendments

F212 S. 80 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 12, **Sch.14** (with s. 118(1)(2)(4))

^{F213}**81**

Textual Amendments

F213 S. 81 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 12, **Sch.14** (with s. 118(1)(2)(4))

[^{F214}**82** Calculation of sums payable.

- (1) As soon as is reasonably practicable after a local government finance report for a financial year has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution so specified.
- (3) The power to make a calculation under subsection (2) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under section 84A below in relation to the local government finance report.
- (4) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under subsection (1) or (2) above the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (5) Subsection (4) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this section (whether before or after a determination is made for the year under section 78 above).
- (6) As soon as is reasonably practicable after making a calculation under subsection (1) or (2) above the Secretary of State shall, subject to subsection (7) below, inform each receiving authority of the sum he calculates falls to be paid to it by way of revenue support grant for the year.
- (7) If the Secretary of State calculates in the case of a particular receiving authority that no sum falls to be paid to it as mentioned in subsection (6) above, he shall inform the receiving authority of that fact.]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Textual Amendments

F214 S. 82 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.13** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C45 S. 82 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

83 Payment of sums.

- (1) Where a calculation is made under section 82(1) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year concerned, as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under section 82(1) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under section 82(1) above, a sum equal to the difference shall be paid by the authority to the Secretary of State on such day after the end of the financial year concerned as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

Modifications etc. (not altering text)

C46 S. 83 modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**

S. 83(1)-(5) modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**

C47 S. 83 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

S. 83 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

F215 **84**

Textual Amendments

F215 S. 84 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 14, **Sch.14** (with s. 118(1)(2)(4))

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

f^{F216} Revenue support grant: amending reports

Textual Amendments

F216 Ss. 84A-84C and cross heading inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.15** (with s. 118(1)(2)(4))

84A Amending reports.

- (1) Subject to subsection (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this section.
- (2) An amending report under this section shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this section has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this section in relation to the same local government finance report.

84B Calculation of sums payable under amending reports.

- (1) As soon as is reasonably practicable after an amending report made under section 84A above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the financial year concerned in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under subsection (2) above after whichever is the later of—
 - (a) the end of the financial year following the financial year concerned, and
 - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (4) Subsections (4) to (7) of section 82 above apply in relation to calculations made under subsections (1) and (2) above as they apply in relation to calculations made under subsections (1) and (2) of that section.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

84C Payment of sums under amending reports.

- (1) This section applies where a calculation (the relevant calculation) is made under section 84B(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury’s consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this section “the relevant previous calculation” means—
 - (a) in relation to a calculation made under section 84B(1) above, the calculation under section 82(1) above or, where a further calculation has been made under section 82(2) above, that further calculation;
 - (b) in relation to a calculation made under section 84B(2) above, the calculation made under section 84B(1) above.]

Modifications etc. (not altering text)

- C48** S. 84C modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)
S. 84C restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

[^{F217}CHAPTER 3

REVENUE SUPPORT GRANT: WALES

Textual Amendments

- F217** Pt. 5 Ch. 3 inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 1](#) (with s. 40(2)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. I](#)

84D Application of Chapter 3

This Chapter applies only in relation to Wales.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

84E Revenue support grant: Wales

- (1) The National Assembly for Wales shall pay a grant for each financial year to—
 - (a) receiving authorities, and
 - (b) specified bodies.
- (2) Grant under this section shall be known as revenue support grant.
- (3) Revenue support grant shall be payable in accordance with this Chapter.

84F Determination of grant

- (1) The National Assembly for Wales shall for each financial year make—
 - (a) a determination under subsection (2), or
 - (b) a determination under each of subsections (3) and (4).
- (2) A determination under this subsection shall state—
 - (a) the total amount of revenue support grant for the year,
 - (b) the amount of the grant the Assembly proposes to pay to receiving authorities, and
 - (c) the amount of the grant the Assembly proposes to pay to each specified body.
- (3) A determination under this subsection shall state—
 - (a) the total amount of revenue support grant for the year for—
 - (i) receiving authorities other than police authorities, and
 - (ii) specified bodies,
 - (b) the amount of the grant the Assembly proposes to pay to receiving authorities that are not police authorities, and
 - (c) the amount of the grant the Assembly proposes to pay to each specified body.
- (4) A determination under this subsection shall state the total amount of revenue support grant for the year for police authorities.
- (5) Before making a determination under this section, the Assembly shall consult such representatives of local government as appear to it to be appropriate.
- (6) Different amounts may be stated under subsection (2)(c) or (3)(c) in relation to different specified bodies.
- (7) In this section “police authority” means a police authority established under section 3 of the Police Act 1996.

84G Local government finance reports

- (1) The National Assembly for Wales shall specify a determination under section 84F in a report, to be called a local government finance report.
- (2) A local government finance report shall also specify the basis on which the Assembly proposes to distribute among the receiving authorities to which the report relates the amount stated under section 84F(2)(b) or, as the case may be, section 84F(3)(b) or (4).
- (3) Before making a report under this section, the Assembly shall notify the general nature of the basis of distribution proposed to be specified in the report to such representatives of local government as appear to it to be appropriate.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (4) A report made under this section shall be published by the Assembly.
- (5) As soon as is reasonably practicable after a report is published under subsection (4), the Assembly shall send a copy of the report to each of the receiving authorities to which the report relates.

84H Effect of publication of local government finance report

- (1) This section applies where the National Assembly for Wales publishes a local government finance report.
- (2) The Assembly shall pay revenue support grant for the year to which the report relates in accordance with the determination specified in the report.
- (3) The amount of revenue support grant to be paid to receiving authorities in accordance with subsection (2) shall be distributed among, and paid to, them in accordance with sections 84J and 84K.
- (4) The amount of revenue support grant to be paid to a specified body in accordance with subsection (2) shall be paid at such time, or in instalments of such amounts and at such times, as the Assembly may determine.
- (5) The time of payment under subsection (4) may be during or after the financial year for which the grant is payable.

84J Calculation of grant payable to receiving authorities

- (1) This section applies where the National Assembly for Wales publishes a local government finance report.
- (2) As soon as is reasonably practicable after the report has been published, the Assembly shall calculate in relation to each receiving authority to which the report relates what sum, if any, falls to be paid to the authority by way of revenue support grant for the year to which the report relates.
- (3) The calculation under subsection (2) shall be in accordance with the basis of distribution specified in the report.
- (4) The Assembly may carry out the subsection (2) calculation again at any time before the end of the financial year immediately following the one to which the report relates.
- (5) The power under subsection (4) may only be exercised once and ceases to be exercisable if the Assembly publishes under section 84L a report amending the local government finance report.
- (6) As soon as is reasonably practicable after making a calculation under subsection (2) or (4), the Assembly shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.

84K Payment of grant to receiving authorities

- (1) The National Assembly for Wales shall pay any sum calculated under section 84J(2) as falling to be paid by way of revenue support grant to a receiving authority in instalments of such amounts, and at such times in the financial year for which the grant is payable, as the Assembly may determine.

Status: Point in time view as at 24/03/2005.

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- (2) Where the Assembly makes a calculation under section 84J(4) that shows an increase in the sum that falls to be paid to a receiving authority, the Assembly shall pay the authority a sum equal to the difference.
- (3) Payment under subsection (2) shall be at such time, or in instalments of such amounts and at such times, as the Assembly may determine, subject to subsection (4).
- (4) The time for payment under subsection (2) must be after the end of the financial year for which the grant is payable.
- (5) Where the Assembly makes a calculation under section 84J(4) that shows a decrease in the sum that falls to be paid to a receiving authority, the authority shall pay to the Assembly a sum equal to the difference.
- (6) The time for payment under subsection (5) shall be such day after the end of the financial year for which the grant is payable as the Assembly may specify.

84L Amending reports

- (1) Where the National Assembly for Wales has published a local government finance report, the Assembly may make a report containing amendments to the basis of distribution specified under section 84G(2) in the published report.
- (2) Where the Assembly has published two local government finance reports relating to the same financial year, the power under subsection (1) may (in particular) be exercised by making a single report relating to both of the published reports.
- (3) In relation to any particular local government finance report, the power under subsection (1) is exercisable—
 - (a) at any time before the end of the financial year immediately following the one to which the report relates, but
 - (b) only once.
- (4) Before making a report under this section, the Assembly shall notify to such representatives of local government as appear to it to be appropriate the general nature of the amendments it proposes to make.
- (5) A report made under this section shall be published by the Assembly.
- (6) As soon as is reasonably practicable after the Assembly publishes under this section a report relating to a local government finance report, the Assembly shall send a copy of the published report to each receiving authority to which the local government finance report relates.

84M Recalculation of grant following amending report

- (1) This section applies where the National Assembly for Wales publishes under section 84L a report (“the amending report”) relating to a local government finance report (“the original report”).
- (2) As soon as is reasonably practicable after the Assembly publishes the amending report, the Assembly shall calculate in relation to each receiving authority to which the original report relates what sum, if any, falls to be paid to the authority by way of revenue support grant for the financial year to which the original report relates.

Status: Point in time view as at 24/03/2005.

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- (3) The calculation under subsection (2) shall be in accordance with the amended basis of distribution.
- (4) The Assembly may carry out the subsection (2) calculation again at any time before—
 - (a) the end of the financial year immediately following the one to which the original report relates, or
 - (b) if later, the end of the period of 3 months beginning with the day on which the Assembly publishes the amending report.
- (5) The power under subsection (4) may only be exercised once.
- (6) As soon as is reasonably practicable after making a calculation under subsection (2) or (4), the Assembly shall inform each receiving authority to which the original report relates of the outcome, so far as relating to it.

84N Payment of grant following amending report

- (1) Where the National Assembly for Wales makes a calculation under section 84M(2) or (4) that shows an increase in the sum that falls to be paid to a receiving authority, it shall pay the authority a sum equal to the difference.
- (2) Payment under subsection (1) shall be at such time, or in instalments of such amounts and at such times, as the Assembly may determine, subject to subsection (3).
- (3) The time for payment under subsection (2) must be after the end of the financial year in which the report under section 84L was made.
- (4) Where the Assembly makes a calculation under section 84M(2) or (4) that shows a decrease in the sum that falls to be paid to a receiving authority, the authority shall pay a sum equal to the difference to the Assembly.
- (5) The time for payment under subsection (4) shall be such day after the end of the financial year in which the report under section 84L was made as the Assembly may specify.

84P Information deadlines

- (1) The National Assembly for Wales may set a deadline for the receipt of information to be taken into account by it when making a calculation under section 84J(2) or (4) or 84M(2) or (4).
- (2) Different deadlines may be set under subsection (1) in relation to different kinds of information.
- (3) A deadline under subsection (1) shall have effect only if the Assembly informs each receiving authority concerned of the deadline and of the information to which it relates.
- (4) Notification under subsection (3) may be given at any time before the making of the calculation to which the deadline relates, including a time before the making of a determination under section 84F for the year concerned.
- (5) When making a calculation in relation to which a deadline under subsection (1) has effect, the Assembly shall leave information to which the deadline applies out of account if it is received after the passing of the deadline.]

Status: Point in time view as at 24/03/2005.

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[^{F218}CHAPTER 4

OTHER GRANTS]

Textual Amendments

F218 Pt. 5 Ch. 4 formed from ss. 85-88B (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 16](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

Additional grant

85 Additional grant.

- (1) This section applies where a [^{F219}local government finance report] for a chargeable financial year has been approved by the House of Commons, and before the year ends the Secretary of State forms the view that fresh circumstances affecting the finances of local authorities have arisen since the approval.
- (2) For the year concerned the Secretary of State may pay a grant (to be called additional grant) to receiving authorities in accordance with this [^{F220}section and section 86 below].
- (3) Where the Secretary of State proposes to pay additional grant for a financial year he shall make a determination under this section.
- (4) A determination shall state—
 - (a) the amount of the grant for the year, and
 - (b) the basis on which he proposes to distribute it among receiving authorities.
- (5) Before making a determination the Secretary of State shall obtain the Treasury's consent.
- (6) A determination shall be specified in a report and the report shall be laid before the House of Commons.
- (7) As soon as is reasonably practicable after the report is laid before the House of Commons the Secretary of State shall send a copy of it to each [^{F221}receiving authority].

Textual Amendments

F219 Words in s. 85(1) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. II para. 16\(1\)](#) (with s. 118(1)(2)(4))

F220 Words in s. 85(2) substituted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 17](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

F221 Words in s. 85(7) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. II para. 16\(2\)](#) (with s. 118(1)(2)(4))

86 Effect of report's approval.

- (1) This section applies where in accordance with section 85 above a determination as regards additional grant has been made for a financial year and specified in a report which has been laid before the House of Commons.

Status: Point in time view as at 24/03/2005.

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- (2) If the report is approved by resolution of the House of Commons—
 - (a) the Secretary of State shall pay the amount stated in the determination as the amount of the additional grant for the year, and
 - (b) the amount shall be distributed on the basis stated in the determination.
- (3) Where a sum falls to be paid to a receiving authority by way of additional grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury’s consent; and any such time may fall within or after the financial year concerned.

F222(4)

F222(5)

F222(6)

Textual Amendments

F222 S. 86(4)-(6) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 17, **Sch.14** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C49 S. 86(2)(3) modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**

S. 86(2)(3) modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**

S. 86(2)(3) restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

Transport grants

87 Transport grants.

- (1) The Secretary of State shall pay to a defined council a grant for a chargeable financial year if he accepts that at least some of its estimated relevant transport expenditure for the year is appropriate to be taken into account for the purposes of this section.
- (2) The amount of the grant shall be a proportion of so much of the council’s estimated relevant transport expenditure for the year as he accepts under subsection (1) above.
- (3) The proportion shall be such as is determined for the year by the Secretary of State and shall be the same as regards each council to which a grant is paid for the year under this section.
- (4) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State thinks fit; and any such time need not fall within the financial year concerned.
- (5) In deciding whether to accept any of a council’s estimated relevant transport expenditure for a financial year under subsection (1) above, and how much of it to accept, the Secretary of State may have regard to the following matters (in addition to any other matters he thinks fit)—
 - (a) whether the council’s relevant transport expenditure for any preceding financial year or years is greater or smaller than its estimated relevant transport expenditure for that year or those years;
 - (b) the extent (if any) to which it is greater or smaller.

Status: Point in time view as at 24/03/2005.

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- (6) The total accepted under subsection (1) above as regards all defined councils for a particular financial year shall not exceed such amount as is approved by the Treasury for the year.

Modifications etc. (not altering text)

C50 S. 87(5)(a) amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 35](#)

88 Transport grants: supplementary.

- (1) This section applies for the purposes of section 87 above.
- (2) Each of the following is a defined council—
 - (a) a county council,
 - ^{F223}[(aa) a county borough council,]^{F224}and]
 - (b) a metropolitan district council,
 - ^{F225}(c)
 - ^{F225}(d)
- (3) A council’s relevant transport expenditure for a financial year is the expenditure it calculates it incurred in the year in connection with—
 - (a) highways or the regulation of traffic (where the council is English), or
 - (b) highways, the regulation of traffic or public transport (where the council is Welsh).
- (4) But in making the calculation expenditure shall be left out of account unless, at the time the calculation is made, it is ^{F226}capital expenditure for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance)].
- (5) A council’s estimated relevant transport expenditure for a financial year is the expenditure it estimates it will incur in the year in connection with—
 - (a) highways or the regulation of traffic (where the council is English), or
 - (b) highways, the regulation of traffic or public transport (where the council is Welsh).
- (6) But in making the estimate expenditure shall be left out of account unless, at the time the estimate is made, it is ^{F227}capital expenditure for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance)].

Textual Amendments

F223 S. 88(2)(aa) inserted (3.4.1995) by [1994 c. 19, s. 66\(6\)](#), [Sch. 16 para. 85](#) (with [ss. 54\(5\)\(7\)](#), [55\(5\)](#), [Sch. 17 paras. 22\(1\)](#), [23\(2\)](#)); [S.I. 1995/852, art. 9\(1\)](#), [Sch. 5](#) (with [art. 9\(2\)-\(5\)](#))

F224 Word in S. 88(2)(aa) inserted (3.7.2000) by [1999 c. 29, s. 159\(8\)\(a\)](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 2000/801, art. 2\(2\)\(c\)](#), [Sch. Pt. 3](#)

F225 S. 88(2)(c)(d) repealed (15.7.2003) by [Greater London Authority Act 1999 \(c. 29\)](#), [ss. 159\(8\)\(b\)\(9\)](#), [425\(2\)](#), [Sch. 34 Pt. II](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 2003/1920, art. 2\(f\)\(h\)](#)

F226 Words in s. 88(4) substituted (27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004, 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(6\)](#), [Sch. 7 para. 18](#); [S.I. 2003/2938, art. 7\(a\)](#) (with [art. 8, Sch.](#)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. I](#)

Status: Point in time view as at 24/03/2005.

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F227 Words in s. 88(6) substituted (27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004, 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 18](#); [S.I. 2003/2938](#), art. 7(a) (with art. 8, Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I

[^{F228}Other grants]

Textual Amendments

F228 Ss. 88A, 88B and cross-heading substituted (6.3.1992) for s. 88A (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 61](#)) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para.18](#) (with s. 118(1)(2)(4))

^{F229}**[88A Council tax grants.**

- (1) If regulations under section 13 of the Local Government Finance Act 1992 (reduced amounts of tax) have effect as regards a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a billing authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of the council tax set by it for the financial year concerned.]

Textual Amendments

F229 Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 61](#)) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para.18](#) (with s. 118(1)(2)(4))

^{F230}**[88B Special grants.**

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a special grant) in accordance with this section to a relevant authority.
- (2) Where the Secretary of State proposes to make one special grant he shall, before making the grant, make a determination stating with respect to the grant—
 - (a) to which authority it is to be paid,
 - (b) the purpose for which it is to be paid, and
 - (c) the amount of the grant or the manner in which the amount is to be calculated.

Status: Point in time view as at 24/03/2005.

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- (3) Where the Secretary of State proposes to make two or more special grants to different authorities he shall, before making the grants, make a determination stating with respect to the grants—
- (a) to which authorities they are to be paid,
 - (b) the purpose for which they are to be paid, and
 - (c) either—
 - (i) the amount of the grant which he proposes to pay to each authority or the manner in which the amount is to be calculated, or
 - (ii) the total amount which he proposes to distribute among the authorities by way of special grants and the basis on which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Secretary of State considers desirable of the main features of the determination.
- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable after the report has been so laid, the Secretary of State shall send a copy of it to any relevant authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State, with the consent of the Treasury, intends to impose on the payment of (or of any instalment of) any special grant to which the report relates; and the conditions may—
- (a) require the provision of returns or other information before a payment is made to the relevant authority concerned, or
 - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- (9) For the purposes of this section each of the following is a relevant authority—
- (a) a receiving authority;
 - (b) a metropolitan county passenger transport authority established by section 28 of the ^{M10}Local Government Act 1985.]

Textual Amendments

F230 Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 61**) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.18** (with s. 118(1)(2)(4))

Marginal Citations

M10 1985 c. 51.

Status: Point in time view as at 24/03/2005.

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PART VI

FUNDS

Funds

89 Collection funds.

- (1) Every [^{F231}billing authority] shall establish, and then maintain, a fund (to be called its collection fund) in accordance with this Part.
 - (2) [^{F232}Subject to subsection (2A) below,]An authority's collection fund must be established on 1 April 1990.
- ^{F233}[(2A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 [^{F234}or section 17 of the Regional Assemblies (Preparations) Act 2003], the collection fund must be established on the date on which by virtue of the order the structural or boundary change affecting the area comes into force.
- ^{F233}(2B) In the case of—
- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
 - (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,
- the collection fund must be established on the date on which by virtue of the order the structural change concerned comes into force.]
- (3) Section 101(1)(b) of the ^{M11}Local Government Act 1972 (delegation) shall not apply as regards the functions of an authority in relation to its collection fund.
 - (4) Any sum paid into an authority's collection fund shall be used in [^{F235}the making] of payments which are to be met from that fund or of transfers which are to be made from it.
 - (5) If not immediately required for the purpose of [^{F236}making] those payments or transfers, the sum shall be held, invested or otherwise used in such manner as may be prescribed by regulations made by the Secretary of State.

Textual Amendments

F231 Words in s. 89(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 19** (with s. 118(1)(2)(4))

F232 Words in s. 89(2) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)**

F233 S. 89(2A)(2B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)(2)**

F234 Words in s. 89(2A) inserted (8.5.2003) by Regional Assemblies (Preparations) Act 2003 (c. 10), s. 27(2), **Sch. para. 3(3)**

F235 Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

F236 Word substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

Status: Point in time view as at 24/03/2005.

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Modifications etc. (not altering text)

- C51** S. 89 applied (28.11.1994) by [S.I. 1994/2825, reg. 16\(2\)](#)
C52 S. 89(2) applied with modifications (28.11.1998) by [S.I. 1994/2825, reg. 16\(2\)](#)
C53 S. 89(2A)(2B) amended (28.11.1994) by [S.I. 1994/2825, reg. 46](#)

Marginal Citations

- M11** 1972 c. 70.

[89A ^{F237} Principal councils in Wales.

This Part does not apply to a Welsh county council or county borough council (for whom provision as to the establishment of a council fund is made by section 38 of the Local Government (Wales) Act 1994).]

Textual Amendments

- F237** S. 89A inserted (3.4.1995) by 1994 c. 19, s. 38(11), [Sch. 12 para. 2](#) (with [ss. 54\(5\)\(7\), 55\(5\)](#), [Sch. 17 paras. 22\(1\), 23\(2\)](#)); [S.I. 1995/852, art. 6\(1\)](#) (with [arts. 6\(2\)-\(5\)](#))

[^{F238}90 Payments to and from collection funds.

- (1) The following shall be paid into the collection fund of a billing authority—
- (a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),
 - (b) sums received by the authority from any major precepting authority under regulations made under section 99(3) below,
 - (c) sums received by the authority in respect of any non-domestic rate under this Act,
 - (d) sums received by the authority under paragraph 5(10) or (14) of Schedule 8 below [^{F239}, under regulations made for the purpose mentioned in paragraph 4(7) of that Schedule or under regulations] made under paragraph 5(15) or 6(5) of that Schedule, and
 - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority's collection fund.
- (2) The following payments shall be met from the collection fund of a billing authority—
- (a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),
 - (b) payments to be made by the authority to any major precepting authority under regulations made under section 99(3) below,
 - (c) payments to be made by the authority to the Secretary of State under paragraph 5 of Schedule 8 below or regulations made under sub-paragraph (15) of that paragraph,
 - (d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and

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- (e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority's collection fund.
- (3) The power to specify under this section—
- (a) includes power to revoke or amend a specification made under the power;
 - (b) may be exercised differently in relation to different authorities.]

Textual Amendments

F238 S. 90 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.20** (with s. 118(1)(2)(4))

F239 Words in s. 90(1)(d) substituted (18.11.2003 for E., 27.11.2003 for W.) by **Local Government Act 2003** (c. 26), s. 128(6), **Sch. 7 para. 19**; S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

91 General funds.

- (1) For the purposes of this section each of the following is a relevant authority—
- (a) a district council,
 - ^[F240](aa) a county council to which have been transferred, by or in consequence of an order under section 17 of the Local Government Act 1992 ^[F241]or section 17 of the Regional Assemblies (Preparations) Act 2003], the functions of district councils in relation to the county council's area,]
 - ^[F242](ab) the Greater London Authority,]
 - (b) a London borough council, and
 - (c) the Council of the Isles of Scilly.
- (2) Every relevant authority shall establish, and then maintain, a fund (to be called its general fund) in accordance with this Part.
- (3) ^[F243]Subject to ^[F244]subsections (3A) and (3C)] below,] An authority's general fund must be established on 1 April 1990.
- ^[F245](3A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 ^[F246]or section 17 of the Regional Assemblies (Preparations) Act 2003], the general fund must be established on the date on which by virtue of the order the structural or boundary change affecting the area comes into force.
- ^{F245}(3B) In the case of—
- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
 - (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,
- the general fund must be established on the date on which by virtue of the order the structural change comes into force (in this section referred to as “the reorganisation date”).]
- ^[F247](3C) In the case of the Greater London Authority, the general fund must be established on a date specified in regulations.]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (4) Any sum received by a relevant authority [^{F248}on or after the date on which it is required by this section to establish its general fund shall be paid into that fund]; but this does not apply to a sum which is to be paid into its collection fund or a trust fund.
- (5) Any payment to be made by a relevant authority [^{F249}on or after the date on which it is required by this section to establish its general fund shall be met from that fund]; but this does not apply to a payment which is to be met from its collection fund or a trust fund.
- (6) After 31 March 1990 no district council or London borough council shall be required to keep a general rate fund; and the assets held in the general rate fund of such an authority immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred to its general fund on that date.
- (7) After 31 March 1990 the Council of the Isles of Scilly shall not be required to keep any fund known as its general fund and required (apart from this subsection) to be kept under any order made under section 265 of the ^{M12}Local Government Act 1972; and the assets held in that fund immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred on that date to the Council's general fund established under this section.
- [^{F250}(8) The assets held in the county fund of a county council such as is referred to in subsection (3B)(b) above immediately before the reorganisation date (other than assets forming part of a trust fund) shall be transferred on that date to its general fund established under this section.]

Textual Amendments

- F240** S. 91(1)(aa) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(1)**
- F241** Words in s. 91(1)(aa) inserted (8.5.2003) by Regional Assemblies (Preparations) Act 2003 (c. 10), s. 27(2), **Sch. para. 3(4)(a)**
- F242** S. 91(1)(ab) inserted (12.1.2000) by 1999 c. 29, s. 106(1)(2); S.I. 1999/3434, **art. 2**
- F243** Words in s. 91(3) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(2)**
- F244** Words in s. 91(3) substituted (12.1.2000) by 1999 c. 29, s. 106(1)(3); S.I. 1999/3434, **art. 2**
- F245** S. 91(3A)(3B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(3)**
- F246** Words in s. 91(3A) inserted (8.5.2003) by Regional Assemblies (Preparations) Act 2003 (c. 10), s. 27(2), **Sch. para. 3(4)(b)**
- F247** S. 91(3C) inserted (12.1.2000) by 1999 c. 29, s. 106(1)(4); S.I. 1999/3434, **art. 2**
- F248** Words in s. 91(4) substituted (28.11.1994) by S.I. 1994/2825, **reg. 7(4)**
- F249** Words in s. 91(5) substituted (28.11.1994) by S.I. 1994/2825, **reg. 7(5)**
- F250** S. 91(8) added (28.11.1994) by S.I. 1994/2825, **reg. 7(6)**

Modifications etc. (not altering text)

- C54** S. 91 applied (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**
- C55** S. 91(3) applied with modifications (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**
- C56** S. 91(4)(5) applied with modifications (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**

Marginal Citations

- M12** 1972 c. 70.

Status: Point in time view as at 24/03/2005.

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92 General funds: supplementary.

- (1) In this section “relevant authority” has the same meaning as in section 91 above.
- (2) The Secretary of State may make regulations—
 - (a) about the relationship of a relevant authority’s general fund to its other funds;
 - (b) providing for assets falling within a relevant authority’s general fund to be held in separate funds within the general fund.
- (3) The regulations may provide that any fund established by a relevant authority on or after 1 April 1990, other than its collection fund or a trust fund, is to be maintained as a separate fund falling within its general fund.
- (4) The regulations may provide that such assets as are transferred to a relevant authority’s general fund under [^{F251}section 91(6), (7) or (8)] above and fall within a prescribed description shall be held in separate funds falling within the general fund; and the number and composition of the separate funds shall be such as are prescribed.

Textual Amendments

F251 Words in S. 92(4) substituted (28.11.1994) by [S.I. 1994/2825, reg. 8](#)

Modifications etc. (not altering text)

C57 S. 92 applied (28.11.1994) by [S.I. 1994/2825, reg. 16\(1\)\(a\)](#)

93 The City fund.

- (1) The Common Council shall establish, and then maintain, a fund (to be called the City fund) in accordance with this Part.
- (2) The City fund must be established on 1 April 1990.
- (3) Any sum received by the Common Council after 31 March 1990 shall be paid into the City fund if it is not a sum which is to be paid into its collection fund or a trust fund and—
 - (a) it is received in respect of the general rate, the poor rate or the St. Botolph tithe rate, or
 - (b) it would have fallen to be credited in aid of any of those rates had this Act not been passed.
- (4) Any payment to be made by the Common Council after 31 March 1990 shall be met from the City fund if it is not a payment which is to be met from its collection fund or a trust fund and if, had this Act not been passed, it would have fallen to be met out of—
 - (a) the general rate, the poor rate or the St. Botolph tithe rate, or
 - (b) sums which, had this Act not been passed, would have fallen to be credited in aid of any of those rates.
- (5) No sum shall be paid into, and no payment shall be met from, the City fund except in accordance with subsections (3) and (4) above.
- (6) The assets of the Common Council subsisting immediately before 1 April 1990 shall be transferred to the City fund on that date if they are assets—
 - (a) subsisting in respect of the general rate, the poor rate or the St. Botolph tithe rate, or

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- (b) representing sums credited in aid of any of those rates.

94 The City: further provisions.

- (1) The Secretary of State may make regulations—
 - (a) about the relationship of the City fund to other funds of the Common Council;
 - (b) providing for assets falling within the City fund to be held in separate funds within the City fund;
 - (c) prohibiting the Common Council from establishing funds.
- (2) The regulations may provide that any fund established by the Common Council on or after 1 April 1990, and falling within a prescribed description, is to be maintained as a separate fund falling within the City fund.
- (3) The regulations may provide that such assets as are transferred to the City fund under section 93(6) above and fall within a prescribed description shall be held in separate funds falling within the City fund; and the number and composition of the separate funds shall be such as are prescribed.
- (4) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund into which both the following must or may be paid—
 - (a) sums which must be paid into the City fund under section 93(3) above, and
 - (b) other sums.
- (5) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund from which both the following must or may be met—
 - (a) payments which must be met from the City fund under section 93(4) above, and
 - (b) other payments.

Calculations

F252 **95**

Textual Amendments

F252 S. 95 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

F253 **96**

Textual Amendments

F253 S. 96 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

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Transfers between funds

[97] ^{F254} **Principal transfers between funds.**

- (1) Subject to subsection (2) below, a billing authority which has made calculations in accordance with sections 32 to 36 of the Local Government Finance Act 1992 (originally or by way of substitute) shall transfer from its collection fund to its general fund an amount which shall be calculated by applying the formula—

$$B \times T$$

where—

B is the amount calculated (or last calculated) by the authority under section 33(1) of that Act as the basic amount of its council tax;

T is the amount determined for item T in section 33(1) of that Act.

- (2) Where the amount given by subsection (1) above is a negative amount, the authority shall transfer the equivalent positive amount from its general fund to its collection fund.
- (3) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a surplus in its collection fund for the preceding year, it shall transfer from its collection fund to its general fund an amount equal to so much of the surplus as, in accordance with the regulations, the authority calculates to be its share.
- (4) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a deficit in its collection fund for the preceding year, it shall transfer from its general fund to its collection fund an amount equal to so much of the deficit as, in accordance with the regulations, the authority calculates must be borne by it.

[Where in accordance with regulations under section 99(3A) below a billing authority ^{F255}(4A) is required to share any amount, it shall transfer from its collection fund to its general fund so much of that amount as, in accordance with the regulations, it calculates to be its share]

- (5) In this section and sections 98 and 99 below, any reference to a billing authority's general fund shall be construed in relation to the Common Council as a reference to the City fund.]

Textual Amendments

F254 S. 97 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.22** (with s. 118(1)(2)(4))

F255 S. 97(4A) inserted (18.11.2003) by **Local Government Act 2003 (c. 26)**, **ss. 70(5)**, 128(3)(a); S.I. 2003/2938, art. 2(a) (with art. 8Sch.)

Modifications etc. (not altering text)

C58 S. 97 restricted (6.3.1992) by 1992 c. 14, s. 62(2) (with s. 118(1)(2)(4))

S. 97 modified (27.7.1999) by 1992 c. 14, s. 52k(2) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

S. 97 modified (27.7.1999) by 1992 c. 14, s. 52V(3) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

Status: Point in time view as at 24/03/2005.

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98 Other transfers between funds.

^{F256}(1)

^{F256}(2)

- (3) Regulations under section 89(5) above may include provision that—
 - (a) any sum to which they relate shall be transferred from an authority’s collection fund to its general fund ^{F257} . . . ;
 - (b) the sum so transferred shall be held, invested or otherwise used in such manner as may be prescribed;
 - (c) a sum equal to the sum transferred shall be transferred to the authority’s collection fund from its general fund ^{F257} . . . ;
 - ^{F258}(d)

(4) If the Secretary of State directs it to do so, a [^{F259}billing authority] shall transfer from its collection fund to its general fund ^{F260} . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.

(5) If the Secretary of State directs it to do so, a [^{F259}billing authority] shall transfer to its collection fund from its general fund ^{F261} . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.

(6) Different directions may be given to different authorities under [^{F262}subsection (4) or (5)] above.

Textual Amendments

F256 S. 98(1)(2) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(a), **Sch.14** (with s. 118(1)(2)(4))

F257 Words in s. 98(3)(a)(c) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(b), **Sch.14** (with s. 118(1)(2)(4))

F258 S. 98(3)(d) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(b), **Sch.14** (with s. 118(1)(2)(4))

F259 Words in s. 98(4)(5) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(2)** (with s. 118(1)(2)(4))

F260 Words in s. 98(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(c), **Sch.14** (with s. 118(1)(2)(4))

F261 Words in s. 98(5) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(d), **Sch.14** (with s. 118(1)(2)(4))

F262 Words in s. 98(6) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(3)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C59 S. 98 restricted (6.3.1992) by 1992 c. 14, s. 62(2) (with s. 118(1)(2)(4))

S. 98 modified (27.7.1999) by 1992 c. 14, s. 52K(2) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

S. 98 modified (27.7.1999) by 1992 c. 14, s. 52V(3) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

Status: Point in time view as at 24/03/2005.

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Regulations about funds

[^{F263}99 Regulations about funds.

- (1) The Secretary of State may make regulations about the discharge of the following liabilities of a billing authority—
 - (a) the liability to pay anything from its collection fund or its general fund in respect of any precept issued by a major or local precepting authority under Part I of the Local Government Finance Act 1992;
 - (b) the liability to transfer anything from its collection fund under section 97(1)[^{F264}, (3) or (4A)] above; and
 - (c) the liability to transfer anything from its general fund under section 97(2) or (4) above.
- (2) The regulations may include provision—
 - (a) that anything falling to be paid or transferred must be paid or transferred within a prescribed period;
 - (b) that anything falling to be paid or transferred must be paid or transferred in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;
 - (c) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
 - (d) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
 - (e) as to the circumstances in which the billing authority is to be treated as having discharged the liabilities mentioned in subsection (1) above;
 - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (1)(a) above; and
 - (g) as to the transfer back of any excess amount transferred by the billing authority in purported discharge of the liability mentioned in subsection (1)(b) or (c) above.
- (3) The Secretary of State may by regulations make provision as regards any financial year—
 - (a) that a billing authority must estimate at a prescribed time in the preceding financial year and in accordance with prescribed rules whether there is a deficit or surplus in its collection fund for that year and, if so, the amount of the deficit or surplus;
 - (b) that any surplus or deficit so estimated shall in the financial year concerned—
 - (i) be shared among, or be borne between, the billing authority and major precepting authorities in accordance with prescribed rules; or
 - (ii) in the case of the financial year beginning in 1993, belong solely to, or be borne solely by, the billing authority;
 - (c) that the billing authority must within a prescribed period inform any major precepting authorities of the effects of any estimates and rules mentioned in paragraphs (a) and (b) above;
 - (d) as to the manner in which any payments which fall to be made by a billing authority or a major precepting authority by virtue of any provision included in regulations under paragraph (a) or (b) above must be made;

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- (e) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
 - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by a major precepting authority or a billing authority in purported discharge of any liability arising by virtue of any provision included in regulations under paragraph (a) or (b) above.
- [The Secretary of State may by regulations make provision—
- ^{F265}(3A) (a) for the sharing among a billing authority and major precepting authorities, in accordance with prescribed rules, of an amount equal to all or part of any deduction that, in accordance with provision under paragraph 4(4A) of Schedule 8 below, falls to be made in calculating the billing authority’s non-domestic rating contribution for a financial year;
- (b) for requiring a billing authority to inform, within a prescribed period, any major precepting authorities of any amount that falls to be shared under provision under paragraph (a) above and of the effect of the rules governing its sharing;
 - (c) as to the manner in which any payments which fall to be made by a billing authority by virtue of any provision under paragraph (a) above must be made;
 - (d) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
 - (e) as to the recovery (by deduction or otherwise) of any excess amount paid by a billing authority in purported discharge of any liability arising by virtue of any provision under paragraph (a) above.
- (3B) The rules that may be prescribed under paragraph (a) of subsection (3) above include (in particular) rules that require a billing authority, when making an estimate under that paragraph, to disregard amounts that fall to be shared under provision under subsection (3A)(a) above.]
- (4) The Secretary of State may make regulations requiring transfers between funds, or adjustments or assumptions, to be made to take account of any substitute calculation under section 32(4) of the Local Government Finance Act 1992.
 - (5) The Secretary of State may make regulations providing that sums standing to the credit of a billing authority’s collection fund at any time in a financial year must not exceed a total to be calculated in such manner as may be prescribed.
 - (6) Regulations under subsection (5) above in their application to a particular financial year (including regulations amending others) shall not be effective unless they come into force before 1 January in the preceding financial year; but this does not affect regulations which merely revoke others.]

Textual Amendments

F263 S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))

F264 Words in s. 99(1)(b) substituted (18.11.2003) by **Local Government Act 2003 (c. 26), ss. 70(6), 128(3)(a); S.I. 2003/2938, art. 2(a)** (with art. 8Sch.)

F265 S. 99(3A)(3B) inserted (18.11.2003) by **Local Government Act 2003 (c. 26), ss. 70(4), 128(3)(a); S.I. 2003/2938, art. 2(a)** (with art. 8Sch.)

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F266 PART VII

Textual Amendments

F266 Part VII (ss. 100-110) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

PART VIII

FINANCIAL ADMINISTRATION

Modifications etc. (not altering text)

- C60** Pt. VIII (ss. 111-116) applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
Pt. VIII (ss. 111-116) applied (with modifications) (4.6.1996) by S.I. 1996/1243, **art. 18, Sch. 5 Pt. I para. 4(1)**
Power to make provision about matters of the kind dealt with by Pt. VIII (ss. 111-116) conferred (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4** para. (i); S.I. 1997/1930, **art. 3(2)(m)** (with **art. 3(3)**)
Pt. VIII: power to apply conferred (31.8.2000) by 1997 c. 25, s. 59D(4) (as inserted (31.8.2000) by 1999 c. 22, s. 83(2), (with s. 107, Sch. 14 para. 7(2)); S.I. 2000/1920, **art. 3(b)**
- C61** Pt. VIII applied (with modifications) (24.3.2005) by The New Forest National Park Authority (Establishment) Order 2005 (S.I. 2005/421), **art. 1, Sch. 3 para. 2**

111 Interpretation.

- (1) This section applies for the purposes of this Part.
- (2) Each of the following is a relevant authority
- (a) a county council,
 - ^{F270}(aa) a county borough council,]
 - (b) a district council,
 - ^{F271}[(bb) the Greater London Authority;
 - (bc) a functional body, within the meaning of the 1999 Act;
 - (bd) the London Pensions Fund Authority;]
 - (c) a London borough council,
 - (d) . . . ^{F272}
 - ^{F273}[(e) a police authority established under [^{F274}section 3 of the Police Act 1996]],
 - ^{F275}(ea)
 - ^{F276}(f)
 - (g) a metropolitan county fire and civil defence authority,
 - ^{F277}(h)
 - (i) a metropolitan county passenger transport authority,
 - (j) a waste disposal authority,
 - (k) the Council of the Isles of Scilly,
 - ^{F276}(l)
 - (m) a [^{F278}combined fire and rescue authority] .

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- (3) The ^{M13}1972 Act is the Local Government Act 1972 and the ^{M14}1985 Act is the Local Government Act 1985 [^{F279}and the 1999 Act is the Greater London Authority Act 1999].
- [^{F280}(3A) In this Part, “council manager”, “elected mayor”, “executive”, “executive arrangements”, “executive leader”, “leader and cabinet executive”, “mayor and cabinet executive” and “mayor and council manager executive” have the same meaning as in Part II of the Local Government Act 2000.]
- (4) The commencement day is the day on which this Part comes into force.
- (5) This Part shall come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

Textual Amendments

- F270** S. 111(2)(aa) inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 3** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with art. 6(2)-(5))
- F271** S. 111(bb)(bc)(bd) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 128(1)(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F272** S. 111(2)(d) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), **Sch. 13 Pt. I**
- F273** S. 111(2)(e) substituted (1.10.1994 for certain purposes and otherwise 1.4.1995) by 1994 c. 29, **s. 31**; S.I. 1994/2025, **art. 6(1)**; S.I. 1994/3262, art. 4, **Sch.** (with arts. 4(2)-(8), 5)
- F274** Words in s. 111(2)(e) substituted (22.8.1996) by 1996 c. 16, ss. 103, 104(1), **Sch. 7 Pt. I para. 1(2)(zb)**
- F275** S. 111(2)(ea) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 46, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)
- F276** S. 111(2)(f)(l) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4, **Sch.**
- F277** s. 111(2)(h) repealed (3.7.2000) by 1999 c. 29, ss. 328(8), 423, Sch. 29, Pt. I para. 51, **Sch. 34**, Pt. VIII (with Sch. 12 para. 9(1)); S.I. 2000/1094, **art. 4(a)(h)(i)**
- F278** Words in s. 111(2)(m) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, **Sch. 1 para. 68(3)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F279** Words in s. 111(3) added (8.5.2000) by 1999 c. 29, **s. 128(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3**
- F280** S. 111(3A) inserted (E.) (11.7.2001) by S.I. 2001/2237, **art. 19** and s. 111(3A) inserted (W.) (1.4.2002) by S.I. 2002/808, **art. 18**

Marginal Citations

- M13** 1972 c. 70.
M14 1985 c. 51.

112 Financial administration as to certain authorities.

- (1) On and after the commencement day each authority mentioned in subsection (2) below shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.
- (2) The authorities are—
- ^{F281}(a) any police authority established under [^{F282}section 3 of the Police Act 1996]],
- ^{F283}(ab)
- (b) any [^{F284}combined fire and rescue authority] .

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

Textual Amendments

- F281** S. 112(2)(a) substituted (1.10.1994 for certain purposes and otherwise 1.4.1995) by 1994, c. 29, s. 43, Sch. 4 Pt. I para. 33; S.I. 1994/2025, **art. 6(1)**; S.I. 1994/3262, **art. 4(1)**, **Sch.** (with arts. 4(2)-(8), 5)
- F282** Words in s. 112(2)(a) substituted (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 7 Pt. I para. 1(2) (zb)**
- F283** S. 112(2)(ab) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 47, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)
- F284** Words in s. 112(2)(b) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by **Fire and Rescue Services Act 2004 (c. 21)**, s. 61, **Sch. 1 para. 68(3)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2

113 Qualifications of responsible officer.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [^{F285}section 127 of the 1999 Act] or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
- he is a member of one or more of the bodies mentioned in subsection (3) below;
 - immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—
- the Institute of Chartered Accountants in England and Wales,
 - the Institute of Chartered Accountants of Scotland,
 - the Chartered Association of Certified Accountants,
 - the Chartered Institute of Public Finance and Accountancy,
 - the Institute of Chartered Accountants in Ireland,
 - the Chartered Institute of Management Accountants, and
 - any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.

Textual Amendments

- F285** Words in s. 113(1) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 129** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**

Modifications etc. (not altering text)

- C62** S. 113(2)(b) applied (with modifications) (4.6.1996) by S.I. 1996/1243, **art. 18**, **Sch. 5 Pt. I para. 4(2)**

Status: Point in time view as at 24/03/2005.

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114 Functions of responsible officer as regards reports.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [^{F286} section 127 of the 1999 Act] or section 112 above shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) [^{F287} Subject to subsection (2A),] the chief finance officer of a relevant authority shall make a report under this section if it appears to him that the authority, a committee [^{F288} of the authority, a person holding any office or employment under the authority, a member of a police force maintained by the authority,], or a joint committee on which the authority is represented—
 - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful,
 - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority, or
 - (c) is about to enter an item of account the entry of which is unlawful.
- [^{F289}(2A) Where a relevant authority is operating executive arrangements, the chief finance officer of the relevant authority shall not make a report under subsection (2) in respect of any action referred to in paragraph (a), (b) or (c) of that subsection unless it is action taken otherwise than by or on behalf of the relevant authority's executive.]
- (3) The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.
- [^{F290}(3A) It shall be the duty of the chief finance officer of a relevant authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
 - (a) with the person who is for the time being designated as the head of the authority's paid service under section 4 of the Local Government and Housing Act 1989; and
 - (b) with the person who is for the time being responsible for performing the duties of the authority's monitoring officer under section 5 of that Act.]
 - [^{F291}(3B) Subsection (3A) above shall have effect in relation to the London Development Agency with the substitution for paragraphs (a) and (b) of the words "with the person who is for the time being appointed under paragraph 4(2) of Schedule 2 to the ^{M15}Regional Development Agencies Act 1998 as the chief executive of the London Development Agency".
 - ^{F291}(3C) Subsection (3A) above shall have effect in relation to Transport for London with the substitution for paragraphs (a) and (b) of the words "with the person who is for the time being designated for the purpose under subsection (3D) below".
 - ^{F291}(3D) Transport for London shall designate a member of Transport for London, or a member of the staff of Transport for London, as the person who is to be consulted under subsection (3A) above.]
 - (4) Where a chief finance officer of a relevant authority has made a report under this section he shall send a copy of it to—

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- (a) the person who at the time the report is made has the duty to audit the authority's accounts, and
 - (b) each person who at that time is a member of the authority [^{F292}; and
 - ^{F292}(c) in a case where the relevant authority has a mayor and council manager executive, the person who at the time the report is made is the council manager of that authority]
- [^{F293}(4A) The duty under subsection (4)(b) above—
- (a) in a case where the relevant authority is the Greater London Authority, is to send a copy of the report to the Mayor of London and to each member of the London Assembly; and
 - (b) in a case where the relevant authority is a functional body, within the meaning of the 1999 Act, includes a duty to send a copy of the report to the Mayor of London and to the Chair of the Assembly, within the meaning of that Act.]
- (5) Subject to subsection (6) below, the duties of a chief finance officer of a relevant authority under subsections (2) and (3) above shall be performed by him personally.
- (6) If the chief finance officer is unable to act owing to absence or illness his duties under subsections (2) and (3) above shall be performed—
- (a) by such member of his staff as is a member of one or more of the bodies mentioned in section 113(3) above and is for the time being nominated by the chief finance officer for the purposes of this section, or
 - (b) if no member of his staff is a member of one or more of those bodies, by such member of his staff as is for the time being nominated by the chief finance officer for the purposes of this section.
- (7) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.
- (8) In this section—
- (a) references to a joint committee are to a committee on which two or more relevant authorities are represented, and
 - (b) references to a committee (joint or otherwise) include references to a sub-committee.
- ^{F294}(9)

Textual Amendments

- F286** Words in s. 114(1) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. 130(1)(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4
- F287** Words in s. 114(2) inserted (E.) (11.7.2001) by S.I. 2001/2237, art. 20(1)(a) and inserted (W.) (1.4.2002) by S.I. 2002/808, art. 19(1)(a)
- F288** Words in s. 114(2) substituted (1.10.1994) by 1994 c. 29, s. 43, Sch. 4 Pt. I para. 34; S.I. 1994/2025, art. 6(1)(2)(e)(g)
- F289** S. 114(2A) inserted (E.) (11.7.2001) by S.I. 2001/2237, art. 20(1)(b) and inserted (W.) (1.4.2002) by S.I. 2002/808, art. 19(1)(b)
- F290** S. 114(3A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 66
- F291** S. 114(3B)-(3D) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. 130(1)(3) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

Status: Point in time view as at 24/03/2005.

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- F292** S. 114(4)(c) and preceding “; and” added (E.) (11.7.2001) by S.I. 2001/2237, **art. 20(1)(c)** and added (W.) (1.4.2002) by S.I. 2002/808, **art. 19(1)(c)**
- F293** S. 114(4A) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, **s. 130(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F294** S. 114(9) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 48, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)

Modifications etc. (not altering text)

- C63** S. 114 amended (28.11.1994) by S.I. 1994/2825, **regs. 36, 37(1), 38**
S. 114 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**

Marginal Citations

- M15** 1998 c. 45.

[^{F295}**114A** **Functions of responsible officer as regards reports—local authorities operating executive arrangements**

- (1) The person having responsibility under section 151 of the 1972 Act for the administration of the financial affairs of a relevant authority which is operating executive arrangements shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of an authority that is referred to in subsection (1) shall make a report under this section to the executive of that authority if it appears to him that, in the course of the discharge of functions of the authority, the executive or a person on behalf of the executive—
 - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful;
 - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority; or
 - (c) is about to enter an item of account the entry of which is unlawful.
- (3) It shall be the duty of the chief finance officer of an authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
 - (a) with the person who is for the time being designated as the head of the authority’s paid service under section 4 of the Local Government and Housing Act 1989; and
 - (b) with the person who is for the time being responsible for performing the duties of the authority’s monitoring officer under section 5 and 5A of that Act ^{F296}.
- (4) Where a chief finance officer has made a report under this section he shall send a copy of it to—
 - (a) the person who at the time the report is made has the duty to audit the authority’s accounts;
 - (b) each person who at that time is a member of the authority; and
 - (c) where the authority has a mayor and council manager executive, the person who at that time is the council manager.

Status: Point in time view as at 24/03/2005.

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- (5) Subsections (5) and (6) of section 114 shall apply in relation to duties under subsections (2) and (3) of this section as they apply in relation to duties under subsections (2) and (3) of that section.
- (6) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.]

Textual Amendments

F295 S. 114A inserted (E.) (11.7.2001) by S.I. 2001/2237, art. 20(2) and inserted (W.) (1.4.2002) by S.I. 2002/808, art. 19(2)

F296 Section 5A is inserted by article 23(2) of this Order.

115 Authority's duties as regards reports.

- (1) This section applies where copies of a report under section 114 above have been sent under section 114(4) above.
- ^{F297}[(1A) Where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, section 115A below shall have effect in place of subsections (2) and (3) below.]
- (2) The authority shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
 - (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- ^{F298}[(3A) In the case of the London Development Agency or Transport for London, Part VA of the 1972 Act (access to meetings etc) shall have effect in relation to the meeting as if that authority were a principal council.]
- (4) Section 101 of the 1972 Act (delegation) shall not apply to the duty under subsection (2) above where the authority is one to which that section would apply apart from this subsection.
- ^{F299}(4A) In the case of the London Development Agency or Transport for London, neither—
- (a) paragraph 7 of Schedule 2 to the^{M16}Regional Development Agencies Act 1998 (delegation by London Development Agency etc), nor
 - (b) paragraph 7 of Schedule 10 to the 1999 Act (delegation by Transport for London),
- shall apply to the duty under subsection (2) above.]
- (5) If the report was made under section 114(2) above, during the prohibition period the course of conduct which led to the report being made shall not be pursued.
 - (6) If the report was made under section 114(3) above, during the prohibition period the authority shall not enter into any new agreement which may involve the incurring of expenditure (at any time) by the authority [^{F300}unless the chief finance officer of the authority authorises it to do so].

Status: Point in time view as at 24/03/2005.

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- [^{F301}(6A) The chief finance officer may only give authority for the purposes of subsection (6) above if he considers that the agreement concerned is likely to—
- (a) prevent the situation that led him to make the report from getting worse,
 - (b) improve the situation, or
 - (c) prevent the situation from recurring.
- (6B) Authority for the purposes of subsection (6) above shall—
- (a) be in writing,
 - (b) identify the ground on which it is given, and
 - (c) explain the chief finance officer’s reasons for thinking that the ground applies.]
- (7) If subsection (5) above is not complied with, and the authority makes any payment in the prohibition period as a result of the course of conduct being pursued, it shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (8) If subsection (6) above is not complied with, the authority shall be taken not to have had power to enter into the agreement (notwithstanding any option to do so under contract or otherwise).
- (9) In this section “the prohibition period” means the period—
- (a) beginning with the day on which copies of the report are sent, and
 - (b) ending with the first business day to fall after the day (if any) on which the authority’s consideration of the report under subsection (2) above is concluded.
- [^{F302}(9A) In the application of this section where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, subsection (9) above shall have effect with the substitution for paragraph (b) of—
- (“ ending with the first business day to fall after the day (if any) on which the Mayor makes the decisions under section 115A(6) below ”.)]
- (10) If subsection (3) above [^{F303}, or, where section 115A below applies, subsection (4) or (8) of that section,] is not complied with, it is immaterial for the purposes of subsection (9) (b) above.
- (11) The nature of the decisions made at the meeting [^{F304}, or, where section 115A below applies, by the Mayor under subsection (6) of that section,] is immaterial for the purposes of subsection (9)(b) above.
- (12) In subsection (9)(b) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England and Wales.
- [^{F305}(13) In the application of this section in relation to the Greater London Authority, the references to the authority in subsections (5) to (12) above shall be taken as references to the Greater London Authority whether acting by the Mayor, the Assembly or the Mayor and Assembly acting jointly.
- (14) In this section—
- “the Assembly” means the London Assembly;
- [^{F306}“the chief finance officer ” has the same meaning as in section 114;]

Status: Point in time view as at 24/03/2005.

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“the Mayor” means the Mayor of London.]

Textual Amendments

- F297** S. 115(1A) inserted (5.8.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F298** S. 115(3A) inserted (5.8.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F299** S. 115(4A) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F300** Words in s. 115(6) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(1)**, 128(1)(a)
- F301** S. 115(6A)(6B) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(2)**, 128(1)(a)
- F302** S. 115(9A) inserted (8.5.2000) for certain purposes (3.7.2000) in so far as not already in force by 1999 c. 29, **s. 131(1)(5)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F303** Words in s. 115(10) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(6)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F304** Words in s. 115(11) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(7)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F305** S. 115(13)(14) added (8.5.2000 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 131(1)(8)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F306** Words in s. 115(14) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(3)**, 128(1)(a)

Modifications etc. (not altering text)

- C64** S. 115 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**
S. 115 applied (conditionally) (28.11.1994) by S.I. 1994/2825, **reg. 36(6)**
S. 115 amended (28.11.1994) by S.I. 1994/2825, **reg. 36(7)**

Marginal Citations

- M16** 1998 c. 45.

[^{F307} 115A] Duties of Mayor of London and London Assembly as regards reports.

- (1) This section applies where copies of a report under section 114 above by the chief finance officer of the Greater London Authority have been sent under section 114(4) above.
- (2) The Mayor shall consider the report preparatory to making the decisions under subsection (6) below.
- (3) The Assembly shall consider the report at a meeting where it shall decide—
 - (a) whether it agrees or disagrees with the views contained in the report; and
 - (b) what action (if any) it recommends that the Mayor should take in consequence of it.
- (4) The meeting must be held not later than the end of the period of 21 days beginning with the day on which the copies of the report are sent.
- (5) The Mayor must attend the meeting.
- (6) After the meeting, the Mayor shall decide—
 - (a) whether he agrees or disagrees with the views contained in the report; and
 - (b) what action (if any) he proposes to take in consequence of it.

Status: Point in time view as at 24/03/2005.

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- (7) In making any decision under subsection (6) above, the Mayor shall take account of any views or recommendations of the Assembly at the meeting.
- (8) The Mayor must make the decisions under subsection (6) above before the end of the period of 14 days beginning with the day on which the meeting of the Assembly concludes.
- (9) Any functions of the Mayor under this section must be exercised by the Mayor personally.
- (10) Section 54 of the 1999 Act (discharge of Assembly functions by committees etc) shall not apply in relation to any function of the Assembly under this section.
- (11) In this section—
 - “the Assembly” means the London Assembly;
 - “the Mayor” means the Mayor of London.]

Textual Amendments

F307 S. 115A inserted (8.5.1999 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(9) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

[^{F308}115B] Duties of executive as regards reports **E**

- (1) This section applies where copies of a report under section 114A above have been sent under section 114A(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer’s report, the executive shall prepare a report which specifies—
 - (a) what action (if any) the executive has taken in response to the chief finance officer’s report;
 - (b) what action (if any) the executive proposes to take in response to the chief finance officer’s report and when the executive proposes to take that action; and
 - (c) the reasons for taking the action specified in the executive’s report or, as the case may be, for taking no action.

Status: Point in time view as at 24/03/2005.

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- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
- (a) the person who at the time the report is made has the duty to audit the authority's accounts;
 - (b) each person who at that time is a member of the authority; and
 - (c) the chief finance officer of the authority.
- (8) In this section—
- (a) “chief finance officer” has the same meaning as in section 114A; and
 - (b) “the prohibition period” means the period—
 - (i) beginning with the day on which copies of the chief finance officer's report are sent; and
 - (ii) ending with the first business day to fall after the day (if any) on which the executive's consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (11) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England.]

Textual Amendments

F308 S. 115B inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 21\(1\)](#)

[^{F370}**115B**Duties of executive as regards reports **W**]

- (1) This section applies where copies of a report under section 114A above have been sent under section 114(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer's report, the executive shall prepare a report which specifies—

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (a) what action (if any) the executive has taken in response to the chief finance officer’s report;
 - (b) what action (if any) the executive proposes to take in response to the chief finance officer’s report and when the executive proposes to take that action; and
 - (c) the reasons for taking the action specified in the executive’s report or, as the case may be, for taking no action.
- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
- (a) the person who at the time the report is made has the duty to audit the authority’s accounts;
 - (b) each person who at that time is a member of the authority; and
 - (c) the chief finance officer of the authority.
- (8) In this section—
- (a) “chief finance officer” has the same meaning as in section 114A; and
 - (b) “the prohibition period” means the period—
 - (i) beginning with the day on which copies of the chief finance officer’s report are sent; and
 - (ii) ending with the first business day to fall after the day (if any) on which the executive’s consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (12) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in Wales.]

Textual Amendments

F370 S. 115B inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 20\(1\)](#)

^{F309}**116 Information about meetings.**

- (1) Where it is proposed to hold a meeting under section 115 above the authority’s proper officer shall as soon as is reasonably practicable notify its auditor of the date, time and place of the proposed meeting.
- [^{F310}(1A) Where it is proposed to hold a meeting under section 115B above—
- (a) where the authority has a mayor and cabinet executive, the elected mayor;
 - (b) where the authority has a leader and cabinet executive, the executive leader; or
 - (c) where the authority has a mayor and council manager executive, the council manager,
- shall as soon as is reasonably practicable notify, or instruct the authority’s proper officer to notify, the authority’s auditor of the date, time and place of the proposed meeting.]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (2) As soon as is reasonably practicable after a meeting is held under section 115 above the authority's proper officer shall notify its auditor of any decision made at the meeting.
- [^{F311}(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—
- (a) where the authority has a mayor and cabinet executive, the elected mayor;
 - (b) where the authority has a leader; or
 - (c) where the authority has a mayor and council manager executive, the council manager,
- shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]
- [^{F312}(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—
- (a) where the authority has a mayor and cabinet executive, the elected mayor;
 - (b) where the authority has a leader and cabinet executive, the executive leader; or
 - (c) where the authority has a mayor and council manager executive, the council manager,
- shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]
- (3) For the purposes of this section an authority's proper officer is the person to whom the authority has for the time being assigned responsibility to notify its auditor under this section.
- (4) For the purposes of this section an authority's auditor is the person who for the time being has the duty to audit its accounts.

Textual Amendments

F309 S. 116 applied (with modifications) (28.11.1994) by [S.I. 1994/2825, reg. 37\(1\)](#)

F310 S. 116(1A) inserted (E.) (11.7.2001) by [S.I. 2001/2237, art. 21\(2\)\(a\)](#) and inserted (W.) (1.4.2002) by [S.I. 2002/808, art. 20\(2\)\(a\)](#)

F311 S. 116(2A) inserted (W.) (1.4.2002) by [S.I. 2002/808, art. 20\(2\)\(b\)](#)

F312 S. 116(2A) inserted (E.) (11.7.2001) by [S.I. 2001/2237, art. 21\(2\)\(b\)](#)

PART IX

EXISTING RATES, PRECEPTS AND GRANTS

117 Rates and precepts: abolition.

- (1) The ^{M17}General Rate Act 1967 shall not have effect as regards any time after 31 March 1990.
- (2) As regards any time after 31 March 1990 the Common Council shall have no power to make or levy a rate under section 15 or 18 of the ^{M18}City of London (Union of Parishes) Act 1907, the ^{M19}City of London (Tithes and Rates) Act 1910 or section 68(1) of the ^{M20}London Government Act 1963 (general rate, poor rate and St. Botolph tithe rate).

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (3) Neither the sub-treasurer of the Inner Temple nor the under-treasurer of the Middle Temple shall have power to make or levy a rate as regards any time after 31 March 1990.
- ^{F313}(4)
- (5) In subsection (6) below “levying body” means any body which—
- (a) is established by or under an Act,
 - (b) apart from subsection (6) below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
 - (c) is not a precepting authority, combined police authority, [^{F314}combined fire and rescue authority in Wales][^{F315}or magistrates’ courts committee].
- (6) In respect of any chargeable financial year no levying body shall have power under the Act concerned to issue a precept to, make a levy on or have its expenses paid by the council concerned.
- (7) In subsections (5) and (6) above “Act” includes a private or local Act.
- (8) The Secretary of State may make regulations providing that the preceding provisions of this section shall have effect subject to prescribed savings.

Textual Amendments

F313 S. 117(4) repealed (1.4.1993) by S.I. 1993/616, art. 2, Sch. 1 Pt. I

F314 Words in s. 117(5)(c) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, Sch. 1 para. 68(4); S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2

F315 Words in s. 117(5)(c) substituted (1.4.2001) by 2000 c. 43, s. 74, Sch. 7 Pt. II paras. 84, 86; S.I. 2001/919, art. 2(f)(ii)

Modifications etc. (not altering text)

C65 S. 117 excluded by S.I. 1990/70, reg. 13

S. 117 restricted (11.12.1992) by S.I. 1992/2903, reg. 12

C66 S. 117(1) excluded by S.I. 1989/440, art. 6(2)(4) and S.I. 1990/777, regs. 3, 4(1)

C67 S. 117(6) excluded by S.I. 1990/777, reg. 4(2)

Marginal Citations

M17 1967 c. 9.

M18 1907 c. cx1.

M19 1910 c. xxx.

M20 1963 c. 33.

118 Rates: power to abolish or modify.

- (1) This section applies as regards any body—
- (a) which is established by or under an Act,
 - (b) which as regards the financial year beginning in 1989 has power (conferred by or under an Act) to levy a rate by reference to the value or yearly value of property, and

Status: Point in time view as at 24/03/2005.

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- (c) which is not a ^{F316}billing authority]
- ^{F317}and, in the case of an internal drainage board, there shall be disregarded for the purposes of paragraph (b) above any agreement under section 81 of the Land Drainage Act 1976 under which the board have agreed that no drainage rate will be levied on occupiers or owners of certain rateable hereditaments].
- (2) The ^{F318}appropriate Minister] may by regulations provide as mentioned in one of the following paragraphs as regards any such body—
- (a) that the body shall have no power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990;
- (b) that the body’s power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990 shall be modified in a manner specified in the regulations.
- (3) Regulations providing as mentioned in subsection (2)(b) above as regards a body may include provision—
- (a) as to the property (or description of property) in respect of which the rate may be levied and the property (or description of property) in respect of which the rate may not be levied;
- (b) as to the body’s expenditure, or the proportion of its expenditure, which may be met from the proceeds of the rate.
- (4) Regulations may provide as mentioned in this section in such way as the ^{F318}appropriate Minister] thinks fit (whether by amending provisions or otherwise).
- (5) In this section “Act” includes a private or local Act ^{F319}and “the appropriate minister” means—
- (a) as respects any internal drainage board whose district is wholly within England, the Minister of Agriculture, Fisheries and Food;
- (b) as respects any internal drainage board whose district is partly in England and partly in Wales, that Minister and the Secretary of State acting jointly; and
- (c) as respects any other body, the Secretary of State.]

Textual Amendments

F316 Words in s. 118(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.74** (with s. 118(1)(2)(4))

F317 Words added by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 61(7)**

F318 Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(2)**

F319 Definition added by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(3)**

119 ^{F320}

Textual Amendments

F320 S. 119 repealed and superseded by **Local Government and Housing Act 1989** (c. 42, SIF 81:1, 2), ss. 149, 194(4), **Sch. 12 Pt. II**

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

120 Refund of overpayments.

Section 9(2) of the 1967 Act (restrictions on refund of overpayments) shall have effect, and be deemed always to have had effect, as if after paragraph (b) there were inserted—

“; or

- (c) if the amount paid was charged in accordance with the understanding generally prevailing at the time when the payment was demanded about the application of the relevant statutory provisions.”

121 Valuation according to tone of list.

- (1) Where for the purposes of section 20 of the 1967 Act a hereditament is valued on the basis of the assumptions specified in subsection (1) of that section (basis of valuation for the purposes of a proposal to alter a valuation list to be consistent with the tone of the list), no account shall be taken of a change to which this subsection applies unless it is one which—
- (a) affects the physical state or physical enjoyment of the hereditament, or
 - (b) affects the physical state of the locality in which the hereditament is situated or, though it does not affect the physical state of the locality, is nonetheless physically manifest there.
- (2) Subsection (1) above applies to any change in the state of the hereditament or the state of the locality in which the hereditament is situated which has occurred since the time by reference to which the value of the hereditament is to be ascertained, other than one relating to a factor which is a relevant factor within the meaning of that section.
- (3) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.

122 Rating of statutory water undertakings.

- (1) The following section shall be substituted for section 31 of the 1967 Act—

“31 Statutory water undertakings.

- (1) The rateable values of the hereditaments in any rating district which are occupied, otherwise than as dwellings, for the water purposes of a statutory water undertaking (hereafter in this section and in Schedule 4 to this Act referred to as “water hereditaments” of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.
- (2) For the purposes of subsection (1) of this section, a hereditament is occupied for the water purposes of a statutory water undertaking if it is occupied for the purposes of any of the undertakers’ functions with respect to the supply of water.
- (3) In this section and the said Schedule 4, references to statutory water undertakers shall be construed in accordance with section 11(6) of the ^{M21}Water Act 1973 (and references to statutory water undertakings shall be construed accordingly).”

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (2) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.

Marginal Citations

M21 1973 c. 37.

123 Rating amendments: miscellaneous.

- (1) This subsection applies to a proposal for an alteration of a valuation list which, if made, would have the effect of rating as a non-water hereditament of a statutory water undertaking a hereditament which—
- was previously so rated but ceased to be so rated by virtue of an alteration made on or after 4 December 1987,
 - was occupied for the purposes of the undertaking at the time of the proposal in pursuance of which the earlier alteration was made, and
 - was not at that time occupied for the purposes of the undertakers' functions with respect to the supply of water.
- (2) This subsection applies to a proposal for an alteration of a valuation list which—
- would, if made, have the effect of reversing an alteration of the list made on or after 11 February 1988, and
 - would not fall to be made but for section 121 above.
- (3) Where in the case of a proposal to which subsection (1) or (2) above applies there has been, since the making of the proposal in pursuance of which the earlier alteration was made, such a change of circumstances in relation to the hereditament to which the proposal relates as is mentioned in any of paragraphs (a) to (h) of section 68(4) of the 1967 Act, the change of circumstances shall be disregarded for the purposes of dealing with the proposal.
- (4) This subsection applies to an alteration of a valuation list which—
- is made in pursuance of a proposal to which subsection (1) above applies, or
 - has the effect of reversing an alteration of the list made on or after 11 February 1988 and would not have fallen to be made but for section 121 above.
- (5) An alteration to which subsection (4) above applies shall be deemed to have had effect—
- if the earlier alteration was made in pursuance of a proposal made before 10 March 1988, from that date, and
 - if the earlier alteration was made in pursuance of a proposal made on or after 10 March 1988, from the date that the earlier alteration had effect,
- notwithstanding in either case that the date from which the alteration is deemed to have had effect differs from the date provided by section 79(1) of the 1967 Act.
- (6) For the purposes of subsection (1) above, a hereditament is rated as a non-water hereditament of a statutory water undertaking if its value is ascertained otherwise than in accordance with the provisions of Schedule 4 to the 1967 Act.

Status: Point in time view as at 24/03/2005.

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- (7) In this section, the reference in subsection (1)(c) to statutory water undertakers is a reference to a water authority or statutory water company within the meaning of the ^{M22}Water Act 1973 and “statutory water undertaking” shall be construed accordingly.
- (8) In this section and sections 120 to 122 above—
- (a) “the 1967 Act” means the ^{M23}General Rate Act 1967,
 - (b) “valuation list” has the meaning assigned by section 115(1) of that Act, and
 - (c) references to the date on which a proposal is made are references to the date on which the proposal is served on the valuation officer or, where the proposal is made by the valuation officer, is served on the occupier of the hereditament to which the proposal relates.

Marginal Citations

M22 1973 c. 37.

M23 1967 c. 9.

124 Rate support grant: abolition.

- (1) No payments by way of rate support grant shall be made for a financial year beginning in or after 1990.
- (2) The Secretary of State may by order repeal any enactment relating to rate support grant.
- (3) If a sum paid to an authority under any provision repealed under subsection (2) above is less than the amount which should have been paid to it under the provision, the Secretary of State shall calculate the amount equal to the difference and pay a sum equal to that amount to the authority.
- (4) If a sum in excess of an amount payable to an authority has been paid under any provision repealed under subsection (2) above, the Secretary of State shall calculate the amount equal to the excess and a sum equal to that amount shall be due from the authority to the Secretary of State.
- (5) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by deduction he may deduct a sum equalling (or sums together equalling) that sum from anything the authority is entitled to receive from him (whether by way of revenue support grant or otherwise).
- (6) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by payment it shall be payable on such day as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (7) The Secretary of State may decide that a sum due under subsection (4) above is to be recoverable partly by deduction and partly by payment, and in such a case subsections (5) and (6) above shall have effect with appropriate modifications.
- (8) The Secretary of State may decide differently under subsections (5) to (7) above as regards sums due from different authorities or as regards sums due from the same authority in respect of different financial years.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

125 Transport grants: abolition.

Section 6(1) to (7) of the ^{M24}Local Government Act 1974 (supplementary grants for transport purposes) shall not have effect for a financial year beginning in or after 1990.

Marginal Citations

M24 1974 c. 7.

^{F321}**126 Variation of multipliers in supplementary reports.**

Textual Amendments

F321 S. 126 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 10** Group 2

127 London Regional Transport grants: amendment.

- (1) No levy under section 13 of the ^{M25}London Regional Transport Act 1984 (contribution to expenditure on grants) shall be made in respect of any time after 31 March 1990.
- (2) The Secretary of State may make regulations providing that subsection (1) above shall have effect subject to prescribed savings.

Marginal Citations

M25 1984 c. 32.

PART X

SCOTLAND

^{F322}**128 Levying of rates.**

Textual Amendments

F322 S. 128 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(b)(d), **Sch. 2**

^{F323}**129**

Textual Amendments

F323 S. 129 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

PART XI

MISCELLANEOUS AND GENERAL

130— ^{F324}
132.

Textual Amendments
F324 Ss. 130–132 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(2), [Sch. 12 Pt. I](#)

Other miscellaneous provisions

^{F325}**133**

Textual Amendments
F325 [S. 133](#) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

^{F326}**134**

Textual Amendments
F326 [S. 134](#) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

135 Social security.

Schedule 10 below (which amends the ^{M26}Social Security Act 1986 so as to make provision for benefits in respect of community charges in England and Wales and Scotland) shall have effect.

Marginal Citations
M26 [1986 c. 50](#).

136 Tribunals.

Schedule 11 below (which contains provisions about the establishment of, and other matters relating to, valuation and community charge tribunals) shall have effect.

137 Amendments.

Schedule 12 below (which contains amendments) shall have effect.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

General

138 Judicial review.

(1) The matters mentioned in subsection (2) below shall not be questioned except by an application for judicial review.

(2) The matters are—

- ^{F327}(a)
- ^{F327}(b)
- ^{F327}(c)
- ^{F327}(d)
- (e) a levy issued under regulations under section 74 above,
- (f) a special levy issued under regulations under section 75 above,
- ^{F327}(g)
- (h) the specification of a non-domestic rating multiplier under paragraph 2 of Schedule 7 below,
- (i) the specification of a non-domestic rating multiplier under paragraph 7 of Schedule 7 below, and
- (j) the setting by a special authority of a non-domestic rating multiplier [^{F328} or small business non-domestic rating multiplier] under Schedule 7 below, whether originally or by way of substitute.

^{F329}[(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).]

Textual Amendments

F327 S. 138(2)(a)-(d)(g) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 76(1), **Sch.14** (with s. 118(1)(2)(4))

F328 Words in s. 138(2)(j) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 20**; S.I. 2004/3132, art. 2(d) (with art. 4)

F329 S. 138(3) substituted (6.3.1992) by 1992 c.14, s. 117(1), **Sch. 13 para. 76(2)** (with s. 118(1)(2)(4))

139 Functions to be discharged only by authority.

(1) Each of the functions of an authority mentioned in subsection (2) below shall be discharged only by the authority.

(2) The functions are—

- ^{F330}(a)
- ^{F330}(b)
- ^{F330}(c)
- (d) setting a non-domestic rating multiplier [^{F331} or small business non-domestic rating multiplier] under Schedule 7 below, whether originally or by way of substitute, in a case where the authority is a special authority.

Status: Point in time view as at 24/03/2005.

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Textual Amendments

F330 S. 139(2)(a)-(c) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

F331 Words in s. 139(2)(d) inserted (25.11.2004) by **Local Government Act 2003** (c. 26), s. 128(3)(e), **Sch. 7 para. 21**; S.I. 2004/3132, art. 2(d) (with art. 4)

[^{F332}139] Information.

- (1) Subsection (2) below applies where—
 - (a) the Secretary of State serves a notice on a relevant authority or relevant officer requiring it or him to supply to the Secretary of State information specified in the notice,
 - (b) the information is required by the Secretary of State for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Act, and
 - (c) the information is not personal information.
- (2) The authority or officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority or officer fails to comply with subsection (2) above the Secretary of State may assume the information required to be such as he sees fit; and in such a case the Secretary of State may decide in accordance with the assumption whether to exercise his powers, and how to perform his functions, under this Act.
- (4) In deciding whether to exercise his powers, and how to perform his functions, under this Act the Secretary of State may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (5) Each of the following is a relevant authority—
 - (a) a [^{F333}billing authority];
 - (b) a precepting authority
 - [a functional body, within the meaning of the Greater London Authority Act
 - ^{F334}(c) 1999.]
- ^{F335}[A proper officer (within the meaning of the ^{M27}Local Government Act 1972) of a
- (6) relevant authority is a relevant officer.]
- (7) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority or officer concerned; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.
- ^{F336}[A community charges registration officer shall supply to a billing authority such
- (7A) information as fulfils the following conditions—
 - (a) it is in his possession or control;
 - (b) the authority requests him to supply it; and
 - (c) it is requested by the authority for the purpose of complying with subsection (2) above;

Status: Point in time view as at 24/03/2005.

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and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.]

^{F337}(8)]

Textual Amendments

- F332** S. 139A inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 68**
- F333** Words in s. 139A(5)(a) substituted (6.3.1992) by **1992 c. 14**, s. 117(1), **Sch. 13 para. 77(1)** (with s. 118(1)(2)(4))
- F334** S. 139A(5)(c) inserted (3.7.2000) by **1999 c. 29**, s. **106(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 4**
- F335** S. 139A(6) substituted (6.3.1992) by **1992 c. 14**, s. 117(1), **Sch. 13 para. 77(2)** (with s. 118(1)(2)(4))
- F336** S. 139A(7A) inserted (6.3.1992) by **1992 c. 14**, s. 117(1), **Sch. 13 para. 77(3)** (with s. 118(1)(2)(4))
- F337** S. 139A(8) repealed (6.3.1992) by **1992 c. 14**, s. 117, Sch. 13 para. 77(3), **Sch. 14** (with s. 118(1)(2)(4))

Marginal Citations

M27 1972 c. 70.

140 Separate administration in England and Wales.

- (1) [^{F338}Parts III and V] shall be read as applying separately, and be administered separately, in England and Wales.
- (2) In particular, for England and Wales respectively—
 - (a) separate central non-domestic rating lists shall be compiled and maintained.
 - (b) separate estimates shall be made under paragraph 5(6) and (7) of Schedule 7 below for the purpose of determining non-domestic rating multipliers,
 - (c) separate non-domestic rating accounts shall be kept, [^{F339}and]
 - ^{F340}[^{F341}(d)]
 - (e) separate amending reports under ^{F342}... paragraph 13 of Schedule 8 below shall be made.]
- (3) [^{F343}Parts III and V] shall be construed accordingly so that (for instance) references to authorities shall be read as references to those in England or Wales, as the case may be.
- (4) Any power conferred by this Act on the Secretary of State or the Treasury may be exercised differently for England and Wales, whether or not it is exercised separately; and this shall not prejudice the generality of section 143(1) below.

Textual Amendments

- F338** Words in s. 140(1) substituted (6.3.1992) by **1992 c. 14**, s. 117(1), **Sch. 13 para. 78(1)** (with s. 118(1)(2)(4))
- F339** Word in s. 140(2)(c) inserted (27.11.2003) by **Local Government Act 2003** (c. 26), s. 128(4)(f), **Sch. 7 para. 22(a)** (with Sch. 7 para. 9(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F340** S. 140(2)(d) repealed (27.11.2003) by **Local Government Act 2003** (c. 26), s. 128(4)(f)(g)(ii), Sch. 7 para. 22(b), **Sch. 8 Pt. 1** (with Sch. 7 para. 9(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F341** S. 140(2)(d)(e) substituted (6.3.1992) for paras. (d)-(g) by **1992 c. 14**, s. 117(1), **Sch. 13 para. 78(2)** (with s. 118(1)(2)(4))

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- F342** Words in s. 140(2)(e) repealed (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f)(g)(ii), Sch. 7 para. 22(c), [Sch. 8 Pt. 1](#) (with Sch. 7 para. 9(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F343** Words in s. 140(3) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 78\(3\)](#) (with s. 118(1)(2)(4))

141 Payments to and from authorities.

- (1) The Secretary of State may make regulations in relation to any case where—
- he is liable to pay to a receiving authority at any time an amount or amounts under one or more of the first relevant provisions, and
 - the authority is liable to pay to him at the same time an amount or amounts under one or more of the second relevant provisions.
- (2) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above exceeds the total of the amount or amounts mentioned in subsection (1)(b) above, he may set off the latter in paying the former.
- (3) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(b) above exceeds the total of the amount or amounts mentioned in subsection (1)(a) above, the authority shall set off the latter in paying the former.
- (4) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above is the same as the total of the amount or amounts mentioned in subsection (1)(b) above no payment need be made in respect of the former or the latter.
- (5) Without prejudice to section 143(2) below, the regulations may include provision—
- treating any liability mentioned in subsection (1) above as discharged accordingly;
 - requiring prescribed provisions of this Act (such as sections 79(2) and 86(2)) to be read subject to the regulations;
 - requiring prescribed provisions of this Act (such as paragraph 2 of Schedule 8) to be read as if references to sums received or payments made were to sums or payments which would have been received or made apart from the regulations.
- ^{F344}(6) Each of the following is a receiving authority—
- a billing authority, and
 - a major precepting authority.
- (7) The first relevant provisions are sections 83, 84C and 86 above, paragraph 5(10) and (14) of Schedule 8 below, [^{F345}regulations made for the purpose mentioned in paragraph 4(7) of that Schedule,] regulations made under paragraph 5(15) or 6(5) of that Schedule, paragraphs 12 and 15 of that Schedule and section 4 of the ^{M28}Community Charges (General Reduction) Act 1991.
- (8) The second relevant provisions are sections 83 and 84C above, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.]
- ^{F346}(9)

Textual Amendments

- F344** S. 141(6)-(8) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 79\(1\)](#) (with s. 118(1)(2)(4))

Status: Point in time view as at 24/03/2005.

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F345 Words in s. 141(7) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 23](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

F346 S. 141(9) repealed (6.3.1992) by [1992 c. 14](#), s. 117, Sch. 13 para. 79(2), [Sch.14](#) (with s. 118(1)(2)(4))

Marginal Citations

M28 [1991 c. 9](#).

F347 **141A**

Textual Amendments

F347 S. 141A (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

F348 **141B**

Textual Amendments

F348 S. 141B (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

142 Saving for remedies.

No provision of this Act which provides an express remedy shall prejudice any remedy available to a person (apart from that provision) in respect of a failure to observe a provision of this Act; and references here to this Act include references to instruments made under it.

143 Orders and regulations. **E+W**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
- (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [^{F349}the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.
- (3) Subject to subsections [^{F350}(3A)] to [^{F351}(9AA)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

^{F352}[(3A) The power to make an order under section 43(6B)(c)(ii) above shall be exercisable by statutory instrument, and no such order shall be made unless a draft of the order has been laid before and approved by resolution of each House of Parliament]

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (4) The power to make regulations under section . . . ^{F353}[^{F354}57A] above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.
- ^{F355}(4A) As regards any power of the National Assembly for Wales to make an order or regulations under this Act, subsection (3) above shall have effect without the words from “subject to annulment” to the end.]
- (5) As regards the power to make regulations under section 75 [^{F356}, 91(3C)] or 118 above [^{F357}other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.
- (6) As regards the power to make an order under ^{F358}. . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- ^{F359}(7)
- (8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- (9) The power to make an order under paragraph 5 of Schedule 7 below shall be exercisable as there mentioned.
- ^{F360}(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- [The power of the Secretary of State to make an order under paragraph 5G of Schedule ^{F361}(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]
- ^{F359}(9B)]
- (10) Before he makes regulations under section 75 or 118 above [^{F362}other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

<p>Extent Information</p> <p>E1 This version of this provision extends to England and Wales only; a separate version has been created for Scotland and only.</p>	
<p>Textual Amendments</p> <p>F349 Words inserted by Local Government and Housing Act 1989 ©. 42, SIF 81:1), s. 139, Sch. 5 para. 72(2)</p>	

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- F350** Words in s. 143(3) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 6(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F351** Word in s. 143(3) substituted (18.9.2003) by Local Government Act 2003 (c. 26), s. 128(1)(b), **Sch. 7 para. 24(2)**
- F352** S. 143(3A) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 6(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F353** Words repealed by Local Government and Housing Act 1989 ©. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 72(4), **Sch. 12 Pt. II** Note 4
- F354** Word in s. 143(4) substituted (25.11.2004 for E.) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 24(3)**; S.I. 2004/3132, art. 3(1)(e) (with art. 4)
- F355** S. 143(4A) inserted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 24(4)**; S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F356** Words in s. 143(5) inserted (12.1.2000) by 1999 c. 29, s. 106(5) (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 2**
- F357** Words inserted by Local Government and Housing Act 1989 ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(5)**
- F358** Words in s. 143(6) ceased to have effect (25. 9. 1991) by Local Government Finance and Valuation Act 1991 ©. 51), **ss. 1(2)(b)(3), 7(5)** and expressed to be repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 80(2), **Sch. 14** (with s. 118(1)(2)(4))
- F359** S. 143(7)(9B) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 10 para. 80(3), **Sch. 14** (with s. 118(1)(2)(4))
- F360** S. 143(9A)(9B) inserted by Local Government and Housing Act 1989 ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(6)**
- F361** S. 143(9AA) inserted (18.9.2003) by Local Government Act 2003 (c. 26), s. 128(1)(b), **Sch. 7 para. 24(5)**
- F362** Words inserted by Local Government and Housing Act 1989 ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(7)**

143 Orders and regulations. **S**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
 - (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [^{F371}the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.
 - (3) Subject to subsections (4) to [^{F351}(9AA)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
 - (4) The power to make regulations under section . . . ^{F372} 58 above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.
- [^{F355}(4A) As regards any power of the National Assembly for Wales to make an order or regulations under this Act, subsection (3) above shall have effect without the words from “subject to annulment” to the end.]
- (5) As regards the power to make regulations under section 75 or 118 above [^{F373}other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

- (6) As regards the power to make an order under ^{F374} . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- ^{F375}(7)
- (8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- (9) The power to make an order under paragraph 5 of Schedule 7 below shall be exercisable as there mentioned.
- [^{F376}(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- [^{F361}(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]
- ^{F375}(9B)]
- (10) Before he makes regulations under section 75 or 118 above [^{F377}other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

Extent Information

- E2** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only.

Textual Amendments

- F351** Word in s. 143(3) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(2\)](#)
- F355** S. 143(4A) inserted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 24\(4\)](#); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F361** S. 143(9AA) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(5\)](#)
- F371** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(2\)](#)
- F372** Words repealed by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), ss. 139, 194(4), [Sch. 5 para. 72\(4\)](#), [Sch. 12 Pt. II](#) Note 4
- F373** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(5\)](#)

Status: Point in time view as at 24/03/2005.

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- F374** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991](#) ©. 51), **ss. 1(2)(b)(3), 7(5)** and expressed to be repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 80(2), **Sch. 14** (with s. 118(1)(2)(4))
- F375** S. 143(7)(9B) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 10 para. 80(3), **Sch. 14** (with s. 118(1)(2)(4))
- F376** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(6)**
- F377** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(7)**

144 Interpretation: authorities.

- (1) Each of the following is a charging authority—
- a district council,
 - a London borough council,
 - the Common Council, and
 - the Council of the Isles of Scilly.

^{F363}[(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.]

- (3) A waste disposal authority is an authority established at any time by an order under section 10(1) of the ^{M29}Local Government Act 1985.

^{F364}(4)

[^{F365}(5) A combined fire and rescue authority is a fire and rescue authority 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.]

- (6) A [^{F366}billing authority] is a special authority if its population on 1 April 1986 was less than 10,000, and its gross rateable value on that date divided by its population on that date was more than £10,000.

- (7) An authority’s population on 1 April 1986 is the Registrar General’s estimate of its population on that date as certified by him to the Secretary of State for the purposes of the enactments relating to rate support grant; and an authority’s gross rateable value on that date is the aggregate of the rateable values on that date of the hereditaments in its area.

Textual Amendments

- F363** S. 144(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(1)** (with s. 118(1)(2)(4))
- F364** S. 144(4) repealed (E.W.) (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F365** S. 144(5) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004](#) (c. 21), s. 61, **Sch. 1 para. 68(5)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F366** Words in s. 144(6) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(2)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C68** S. 144(1) applied (E.W.) (6.3.1992) by 1992 c. 14, s. 27(8) (with s. 118(1)(2)(4))

Status: Point in time view as at 24/03/2005.

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Marginal Citations

M29 1985 c. 51.

145 Interpretation: financial years etc.

- (1) Chargeable financial years are financial years beginning in 1990 and subsequent years.
- (2) Transitional years are financial years beginning in 1990, 1991, 1992 and 1993; and the first transitional year is that beginning in 1990.
- (3) A financial year is a period of 12 months beginning with 1 April.

^{F367}145A

Textual Amendments

F367 S. 145A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 73**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

146 Interpretation: other provisions.

^{F368}(1)

- (2) Unless the context otherwise requires, a levy is a levy under regulations made under section 74 above, and a levying body is a body with power to issue a levy under those regulations.
- (3) A special levy is a special levy under regulations made under section 75 above.
- (4) The Common Council is the Common Council of the City of London.
- (5) The Inner Temple and the Middle Temple shall be taken to fall within the area of the Common Council.

[^{F369}(5A) Unless the context otherwise requires, “information” includes accounts, estimates and returns.]

- (6) “Prescribed”, in the context of an order or regulations, means prescribed by the order or regulations.
- (7) This section and sections 144 and 145 above apply for the purposes of this Act.

Textual Amendments

F368 S. 146(1) repealed (6.3.1992) by 1992 c. 14, s. 117, **Sch. 13 para. 82, Sch.14**

F369 S. 146(5A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 75**

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 25 June 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)

147 Power to make supplementary provision.

- (1) The Secretary of State may at any time by order make such supplementary, incidental, consequential or transitional provision as appears to him to be necessary or expedient for the general purposes or any particular purposes of this Act or in consequence of any of its provisions or for giving full effect to it.
- (2) An order under this section may in particular make provision for amending, repealing or revoking (with or without savings) any provision of an Act passed before or in the same session as this Act, or of an instrument made under an Act before the passing of this Act, and for making savings or additional savings from the effect of any amendment or repeal made by this Act.
- (3) Any provision that may be made under this section shall be in addition and without prejudice to any other provision of this Act.
- (4) No other provision of this Act shall be construed as prejudicing the generality of the powers conferred by this section.
- (5) In this section “Act” includes a private or local Act.

Modifications etc. (not altering text)

C69 S. 147 amended by [Water Act 1989 \(c. 15, SIF 130\)](#), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 25 para. 80(2), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**

148 Finance.

- (1) There shall be paid out of money provided by Parliament—
 - (a) any expenses of the Secretary of State incurred in consequence of this Act, and
 - (b) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.
- (2) Any sums received by the Secretary of State in consequence of this Act shall be paid into the Consolidated Fund.

149 Repeals.

The enactments mentioned in Schedule 13 below are repealed to the extent specified in column 3, but subject to any provision at the end of any Part of that Schedule.

150 Commencement: Scotland.

The provisions of this Act which extend only to Scotland shall come into force on such day as the Secretary of State may by order appoint; and different days may be so appointed for different provisions or for different purposes.

Modifications etc. (not altering text)

C70 Power of appointment conferred by s. 150 fully exercised: [S.I. 1988/1456](#), 1990/573

Status: Point in time view as at 24/03/2005.

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151 Extent.

- (1) Part X of this Act, section 150 above, Part II of Schedule 12 below, and Part IV of Schedule 13 below, extend to Scotland only.
- (2) Sections 133, 135, 137, 143, 144(1), 145, 146(6) and (7), 147, 148 and 149 above, this section, section 152 below, Schedule 10 below, and Part III of Schedule 12 below, extend to England and Wales and Scotland.
- (3) Subject to subsections (1) and (2) above, this Act extends to England and Wales only.

152 Citation.

This Act may be cited as the Local Government Finance Act 1988.

Status:

Point in time view as at 24/03/2005.

Changes to legislation:

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