



# Local Government Finance Act 1988

## CHAPTER 41

### LOCAL GOVERNMENT FINANCE ACT 1988

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*Visiting forces*

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

*International headquarters and defence organisations*

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

*The severely mentally impaired*

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

*Children*

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

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### *Students*

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

### *Members of religious communities*

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

### *Hospital patients*

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

### *Patients in homes*

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

### *Care workers*

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

### *Residents of certain Crown buildings*

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

### *Residents of certain other dwellings*

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

### *Persons without fixed abodes*

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

## SCHEDULE 2 —

### *Introduction*

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

### *Charges*

- 2 (1) In sub-paragraph (2) below— (a) references to the chargeable...  
3 (1) Regulations under this Schedule may include provision as to...

### *Contributions*

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

### *Discounts*

- 5 (1) Regulations under this Schedule may include provision empowering an...  
5A (1) Regulations under this Schedule may include provision that where —...



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*Information*

- 6 (1) Regulations under this Schedule may include provision that any...
- 7 (1) Regulations under this Schedule may include provision that any...
- 8 (1) Regulations under this Schedule may include provision that as...
- 9 (1) Regulations under this Schedule may include provision that a...
- 9A (1) Regulations under this Schedule may include provision that—
- 10 (1) Regulations under this Schedule may include provision that a...
- 11 (1) Regulations under this Schedule may include provision that—
- 12 .....
- 13 (1) Regulations under this Schedule may include provision that (so...
- 13A (1) Regulations under this Schedule may include provision that a...
- 14 (1) Regulations under this Schedule may include provision that no...
- 15 Regulations under this Schedule may include provision that, in carrying...

*Inspection etc.*

- 16 (1) Regulations under this Schedule may include provision that a...
- 17 (1) Regulations under this Schedule may include provision that a...
- 18 Regulations under this Schedule may include provision that an authority...

*Miscellaneous*

- 19 A payment on account of a contribution an individual is...
- 20 Any reference in this Schedule to a payment on account...
- 21 Where regulations dealing with co-owners are made under section 19...

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

*Imposition by registration officer*

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

*General*

- 3 Where a person is convicted of an offence, the conduct...
- 3A References in paragraphs 1 and 2 above—
- 4 (1) If it appears to the Treasury that there has...
- 5 (1) A penalty under paragraph 1 above shall be paid...
- 6 (1) The Secretary of State may make regulations containing provision...

SCHEDULE 4 —

Part I — INTRODUCTION

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

Part II — CHARGES: SOLE LIABILITY

*Preliminary*

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

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*Liability orders*

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

*Information*

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

*Attachment of earnings*

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

*Deductions from income support*

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

*Distress*

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

*Commitment to prison*

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

*Bankruptcy*

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

*Winding up*

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

*Charging orders*

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

*Relationship between remedies*

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

*Magistrates and justices*

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

Part III — CHARGES: JOINT AND SEVERAL LIABILITY

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

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

Part VIA — CO-OWNERS

- 21A This Part of this Schedule applies as regards the recovery...

- 21B Regulations under this Schedule may make, as regards the recovery...

Part IV — CONTRIBUTIONS

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

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

Part V — DISCOUNT ADJUSTMENTS

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

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

Part VI — REPAYMENTS

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

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

Part VII — PENALTIES

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

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

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*Exclusion of certain matters*

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*Costs*

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

*Termination of proceedings*

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

*Offences*

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

*Other enactments*

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

SCHEDULE 4A — Non-Domestic Rating: New Buildings (Completion Days)

*Completion notices*

1 (1) If it comes to the notice of a billing...

2 (1) A completion notice shall specify the building to which...

*Determination of completion day*

3 (1) If the person on whom a completion notice is...

4 (1) A person on whom a completion notice is served...

5 Where a completion notice is not withdrawn and no appeal...

*Position pending appeal*

6 (1) Where an appeal under paragraph 4 above is brought...

*Duty to inform valuation officer*

7 (1) A billing authority shall supply to the valuation officer...

*Supplementary*

8 Without prejudice to any other mode of service, a completion...

9 (1) This paragraph applies in the case of a building...

10 (1) Section 46A(6) applies for the purposes of this Schedule....

SCHEDULE 5 — Non-Domestic Rating: Exemption

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*Agricultural premises*

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

*Fish farms*

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

*Fishing*

10 .....

*Places of religious worship etc.*

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

*Certain property of Trinity House*

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

*Sewers*

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

*Property of drainage authorities*

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

*Parks*

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

*Property used for the disabled*

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

*Air-raid protection works*

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

*Swinging moorings*

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

*Road crossings over watercourses etc.*

- 18A (1) A hereditament which is occupied (as mentioned in section...

*Property used for road user charging schemes*

- 18B (1) A hereditament which is occupied (as mentioned in section...

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*Property in enterprise zones*

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

*Visiting forces etc.*

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

*Power to confer exemption*

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

*Interpretation*

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

SCHEDULE 6 — Non-Domestic Rating: Valuation

- 1 This Schedule has effect to determine the rateable value of...  
2 (1) The rateable value of a non-domestic hereditament none of...  
2A (1) This paragraph applies to any hereditament the whole or...  
2B (1) This paragraph applies where— (a) the rateable value of...  
2C (1) This paragraph applies where— (a) a hereditament consists wholly...  
3 (1) The Secretary of State may by order provide that...  
4 ...

SCHEDULE 7 — Non-Domestic Rating: Multipliers

Part I — NON-DOMESTIC RATING MULTIPLIERS

*Introduction*

- 1 (1) This Part of this Schedule has effect to determine...

*General provisions*

- 2 (1) In the revenue support grant report for the financial...  
3 (1) In relation to England, the small business non-domestic rating...  
3A (1) In relation to England, the non-domestic rating multiplier for...  
3B (1) In relation to Wales, the non-domestic rating multiplier for...  
4 In relation to England, the small business non-domestic rating multiplier...  
4A (1) In relation to England, the non-domestic rating multiplier for...  
4B In relation to Wales, the non-domestic rating multiplier for a...  
5 (1) This paragraph applies for the purposes of paragraphs 3...  
6 (1) In relation to England, the Secretary of State shall...

*Special provision for 1990-95*

- 7 (1) In relation to a relevant financial year the Secretary...  
8 (1) A multiplier must be specified under paragraph 2 above...  
Part II — SPECIAL AUTHORITY'S MULTIPLIERS  
9 (1) A special authority's non-domestic rating multiplier for a chargeable...  
9A (1) A special authority's small business non-domestic rating multiplier for...  
10 (1) Where a special authority has set multipliers for a...  
11 (1) Where a special authority has set a multiplier in...

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## SCHEDULE 7A — Non-Domestic Rating: 1990-95

### *Definitions*

- 1 (1) The transitional period is the period consisting of the...
- 2 (1) As regards a transitional day a hereditament is a...
- 3 (1) The notional chargeable amount for a hereditament for each...
- 4 (1) The base liability for a hereditament for each day...
- 5 (1) Sub-paragraph (2) below applies in a case where the...
- 6 (1) This paragraph has effect to determine A in relation...

### *Chargeable amounts*

- 7 (1) Paragraph 9 below applies to a hereditament for a...
- 8 (1) Paragraph 9 below applies to a hereditament for a...
- 9 (1) In a case where this paragraph applies, for the...

### *Regulations*

- 10 (1) The Secretary of State may make regulations containing rules...
- 11 (1) The Secretary of State may make regulations containing rules...
- 12 Without prejudice to the generality of section 143(1) and (2)...

## SCHEDULE 8 — Non-Domestic Rating: Pooling

### Part I — NON-DOMESTIC RATING ACCOUNTS

#### *The accounts*

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

#### *Credits and debits*

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

#### Part II — CONTRIBUTION

#### *Non-domestic rating contributions*

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

#### *Recovery*

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

#### Part III — DISTRIBUTION

#### *Interpretation*

- 8 (1) For the purposes of this Part of this Schedule...

#### *Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State...

#### *Years where two local government finance reports prepared for Wales*

- 9A (1) Where the Welsh Ministers make two local government finance...

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*Distribution: local government finance reports*

- 10 (1) A local government finance report for a financial year...
- 11 (1) This paragraph applies where— (a) in relation to a...
- 11A (1) Where the Welsh Ministers propose to make two local...
- 11B (1) This paragraph applies where— (a) the Assembly approves by...
- 11C (1) The Welsh Ministers may set a deadline for the...
- 12 (1) Where a calculation is made under paragraph 11(3) or...

*Distribution: amending reports*

- 13 (1) Subject to sub-paragraph (6) below, after a local government...
- 14 (1) As soon as is reasonably practicable after an amending...
- 14A (1) This paragraph applies where— (a) a report is made...
- 15 (1) This paragraph applies where a calculation (the relevant calculation)...

*Source of payments by Welsh Ministers*

- 16 Sums required for the making of payments by the Welsh...

*Recovery*

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

SCHEDULE 9 — Non-Domestic Rating: Administration

*Collection and recovery*

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

*Information*

- 5 (1) A valuation officer may serve a notice on a...
- 5A (1) If a person on whom a notice is served...
- 5B A valuation officer may mitigate or remit any penalty imposed...
- 5C (1) A person may appeal to a valuation tribunal if...
- 5D (1) Subject to sub-paragraph (2) below, any penalty imposed under...
- 5E Any sums received by a valuation officer by way of...
- 5F (1) The Secretary of State in relation to England, and...
- 5G The Secretary of State in relation to England, and the...
- 5H Where a valuation officer requires the name or address of...
- 6 (1) If in the course of the exercise of its...
- 6A (1) Where regulations under this Schedule impose a duty on...

*Power of entry*

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

*Inspection*

- 8 (1) A person may require a valuation officer to give...

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

#### SCHEDULE 10 —

- 1 The Social Security Act 1986 shall be amended as mentioned...
- 2 (1) Section 20 (income-related benefits) shall be amended as follows....
- 3 (1) Section 21 (amount of entitlement) shall be amended as...
- 4 (1) Section 22 (calculation) shall be amended as follows.
- 5 The following shall be inserted after section 22— Couples. (1) As regards any case where a person is a...
- 6 The following shall be inserted after section 31— Community charge...
- 7 In section 51 (regulations about claims for and payments of...
- 8 The following shall be inserted after section 51— Community charge...
- 9 (1) Section 56 (legal proceedings) shall be amended as follows....
- 10 In section 61 (consultations on subordinate legislation) after paragraph (b)...
- 11 (1) Section 83 (orders and regulations) shall be amended as...
- 12 In section 85 (financial provision) in subsection (1)(a) after subparagraph...

#### SCHEDULE 11 — Tribunals

##### *Establishment*

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

##### *Jurisdiction*

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

##### *Arbitration*

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

##### *Membership*

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

##### *Staff*

- 6 (1) Regulations under paragraph 1 above , so far as...

##### *Accommodation and equipment*

- 7 (1) Regulations under paragraph 1 above, so far as relating...

##### *Procedure*

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

##### *Orders*

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



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*Appeals*

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

*Inspection of records*

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

*Finance*

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

*General*

14 Regulations under paragraph 3 above may include—

15 Regulations under paragraph 4 above may include—

16 (1) Without prejudice to section 143(1) above, regulations under this...

17 (1) Where a tribunal, arbitrator, umpire or court deals with...

*Interpretation*

18 In this Schedule— “ the 1967 Act ” means the...

SCHEDULE 12 — Amendments

Part I — ENGLAND AND WALES

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

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

*Justices of the Peace Act 1979 (c. 55)*

2 .....

*Local Government Finance Act 1982 (c. 32)*

3 .....

Part II — SCOTLAND

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

4 In section 6 of the Valuation and Rating (Scotland) Act...

5 .....

6 .....

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

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

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

8 .....

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

9 .....

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

10 .....

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

11 In section 6 of the Local Government (Scotland) Act 1975...

12 (1) In section 9 of that Act (payment of rates...

13 .....

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

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

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

15 .....

16 ...

17 .....

18 (1) Section 8 of that Act (liability for personal community...

19 (1) Section 10 of that Act (liability for and calculation...

20 (1) Section 11 of that Act (liability for and calculation...

21 After section 11 of that Act there shall be inserted...

22 (1) Section 13 of that Act (community charges register) shall...

23 .....

24 (1) Section 15 of that Act (amendment of community charges...

25 (1) Section 16 of that Act (registration appeals) shall be...

26 In section 17 of that Act (duties in relation to...

27 .....

28 After the said section 18 there shall be inserted the...

29 (1) Section 20 of that Act (inspection of register) shall...

30 After the said section 20 there shall be inserted the...

31 After section 20A there shall be inserted the following section—...

32 (1) Section 24 of that Act (duty to provide for...

33 In section 26(1) of that Act (interpretation)—

34 In section 30 of that Act (Crown application) in subsection...

35 After Schedule 1 to that Act there shall be inserted...

36 (1) Schedule 2 to that Act (levy, collection, payment and...

37 ...

38 In Schedule 5 to that Act (water and sewerage charges)...

Part III — ENGLAND AND WALES AND SCOTLAND

*Commonwealth Secretariat Act 1966 (c. 10)*

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

*International Organisations Act 1968 (c. 48)*

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

*Tribunals and Inquiries Act 1971 (c. 62)*

41 .....

*Road Traffic Regulation Act 1984 (c. 27)*

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

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## SCHEDULE 12A —

### *Population of area*

- 1 (1) For the purposes of this paragraph and paragraphs 2...
- 2 (1) The Secretary of State shall make a report containing...
- 3 (1) This paragraph applies where in accordance with paragraph 2...
- 4 (1) A soon as is reasonably practicable after a revenue...
- 5 (1) The Secretary of State shall make regulations containing rules...

### *Population of part of area*

- 6 (1) This paragraph applies where the relevant population of part...

## SCHEDULE 13 — Repeals

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

**Status:**

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