



# Local Government Finance Act 1988

## CHAPTER 41

### LOCAL GOVERNMENT FINANCE ACT 1988

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*Information*

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5 Where a completion notice is not withdrawn and no appeal...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

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*Air-raid protection works*

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*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...  
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9A (1) A special authority's small business non-domestic rating multiplier for...  
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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)...

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- 44 Regulations about calculations and supply of information
- 45 Interpretation of Schedule

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Part I — NON-DOMESTIC RATING ACCOUNTS

*The accounts*

- 1 (1) In accordance with this Schedule the Welsh Ministers shall...

*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

*Interpretation*

- 3A Any reference in this Part of this Schedule to a...

*Non-domestic rating contributions*

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

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### *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 Welsh Ministers shall...

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

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

### *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

## 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 or, as the case may be, billing...



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- 5C (1) A person may appeal to a valuation tribunal if...
- 5D (1) Subject to sub-paragraph (2) below, any penalty imposed under...
- 5E (1) Any sums received by a valuation officer by way...
- 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...
- 6AA (1) The Welsh Ministers may by regulations require persons to...

#### *Powers of entry*

- 6B (1) If a valuation officer needs to value a hereditament...
- 7 (1) If a valuation officer needs to value a hereditament...
- 7A (1) A billing authority in Wales may enter and survey...

#### *Access to information*

- 8 (1) A person may require a valuation officer to give...
- 9 (1) A person may, at a reasonable time and without...

### SCHEDULE 10 — Competition test: functions and agreements relating to buses

- 1 The Social Security Act 1986 shall be amended as mentioned...
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9 (1) Section 56 (legal proceedings) shall be amended as follows....
- 10
- 11
- 12

### SCHEDULE 11 — Tribunals

#### Part 1 — THE VALUATION TRIBUNAL FOR ENGLAND

#### *Establishment*

- A1 There shall be a Valuation Tribunal for England.

#### *Jurisdiction*

- A2 (1) The jurisdiction of the existing English tribunals, including their...
- A3 (1) This paragraph applies as regards any matter which falls...

#### *Membership*

- A4 The Tribunal is to consist of the following members—
- A5 A Vice-President has the functions assigned to him by the...
- A6 (1) This paragraph applies if— (a) the office of President...
- A7 (1) It is for the Lord Chancellor to appoint the...
- A8 (1) It is for the Secretary of State to determine...

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### *Tenure of office*

- A9 (1) A member of the Tribunal shall hold office in...  
A10 The Lord Chancellor may remove a member of the Tribunal...

### *Remuneration, allowances & pension*

- A11 It is for the Secretary of State to determine what...  
A12 It is for the Secretary of State to determine what...  
A13 It is for the Secretary of State to determine—  
A14 The Valuation Tribunal Service must pay any amount which is...

### *Organisation & delegation*

- A15 The President may make arrangements for the organisation of the...  
A16 (1) The President or a Vice-President may delegate any of...

### *Dealing with appeals*

- A17 (1) The President must make tribunal business arrangements.  
A18 (1) This paragraph applies if a member of the Tribunal...

### *Power for member of First-tier Tribunal to act as member of the Tribunal*

- A18A (1) A member of the First-tier Tribunal (an “FTT member”)...

### *Regulations*

- A19 (1) The Secretary of State may, by regulations, make provision...

### *Interpretation*

- A20 In this Part— (a) “Tribunal ” means the Valuation...  
Part 2 — VALUATION TRIBUNALS: WALES

### *Establishment*

- 1 (1) The Secretary of State shall make regulations providing for...  
1A In this Part, references to a tribunal are references to...

### *Jurisdiction*

- 2 The tribunals shall exercise the jurisdiction conferred on them by—...  
3 .....

### *Arbitration*

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

### *Membership*

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

### *Staff*

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

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*Accommodation and equipment*

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

*Dealing with appeals*

- 7A (1) Regulations under paragraph 1 above may include—  
Part 3 — PROCEDURE, ORDERS ETC

*Procedure*

- 8 (1) Regulations under paragraph A19 or paragraph 1 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...

*Appeals*

- 11 (1) Regulations under paragraph A19 or paragraph 1 above may...

*Inspection of records*

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

*Meaning of tribunal*

- 12A In this Part references to a tribunal are—  
Part 4 — MISCELLANEOUS

*Finance: Wales*

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

*General*

- 14 Regulations under paragraph 3 above may include—  
15 Regulations under paragraph A3 or 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 .....

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*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 .....

*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 .....

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33 .....  
34 .....  
35 .....  
36 .....  
37 ...  
38 .....

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...

SCHEDULE 12A —

*Population of area*

1  
2  
3  
4  
5

*Population of part of area*

6

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

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