



Local Government Finance Act 1988

1988 CHAPTER 41

An Act to create community charges in favour of certain authorities, to create new rating systems, to provide for precepting by certain authorities and levying by certain bodies, to make provision about the payment of grants to certain authorities, to require certain authorities to maintain certain funds, to make provision about the capital expenditure and the administration of the financial affairs of certain authorities, to abolish existing rates, precepts and similar rights, to abolish rate support grants and supplementary grants for transport purposes, to make amendments as to rates and certain grants, to make certain amendments to the law of Scotland as regards community charges, rating and valuation, to provide for the establishment of valuation and community charge tribunals, and for connected purposes. [29th July 1988]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Power to exclude conferred by [Social Security Act 1986](#) (c. 50, SIF 113:1), **s. 51A(2)** (as inserted by [Local Government Finance Act 1988](#) (c. 41, SIF 81:1), s. 135, **Sch. 10 para. 8**)
- C2** Act amended by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), **s. 66(5)(b)**
- C3** Act applied by [S.I. 1990/72](#), **reg. 8(7)**
Act applied (1.12.1991) by [Water Resources Act 1991](#) (c. 57), ss. 135(5), 138(7), 225(2), **Sch. 15 para. 12(1)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)
Act applied (1.12.1991) by [Land Drainage Act 1991](#) (c. 59), **ss. 54(1), 76(2)**, (with ss. 67(3)(5)(8), 72(6), 74(3)(4))
- C4** Power to apply Act conferred (12.2.1991) by [Caravans \(Standard Community Charge and Rating\) Act 1991](#) (c. 2), **s. 1(7)**
Power to exclude conferred (1.7.1992) by [1992 c. 5](#), **ss. 6(2)**, 192(4)
Power to amend conferred (1.7.1992) by [1992 c. 5](#), **ss. 138(9)**, 192(4)
- C5** Act excluded (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(5)**
- C6** Act amended (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(6)**

Status: Point in time view as at 24/03/2005.

Changes to legislation: Local Government Finance Act 1988, Introductory Text is up to date with all changes known to be in force on or before 21 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)

- C7** Act restricted (1. 12. 1991) by [Water Resources Act 1991 \(c. 57\)](#), ss. 106(2)(a), 225(2), **Sch. 4 para. 13(2)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)
Act extended (4.6.1993) by 1993 c. 17, **s. 4**; S.I. 1993/1418, **art.2**
- C8** Act amended (1.4.1996) by S.I. 1996/593, reg. 2, **Sch. 1**
Act: Power to apply conferred (29.4.1996) by 1996 c. 12, **s. 2(1)**
Act: transfer of functions (W.) (1.7.1999 subject to entries in Sch. 1 of the amending S.I.) by 1999 S.I. 1999/672 art. 2 Sch. 1

Status:

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