



Local Government Finance Act 1988

1988 CHAPTER 41

PART IV

PRECEPTS AND LEVIES

Levies

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 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, combined fire authority, magistrates' courts committee or probation 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.
- (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.

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- (4) The regulations may include provision—
- (a) that a county council issuing a precept or precepts under this Act (originally or by way of substitute) may anticipate a levy;
 - (b) that a charging authority making calculations under section 95 below (originally or by way of substitute) 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.
- (5) The regulations may include—
- (a) provision equivalent to anything in section 37 above or in sections 68 to 72 above (subject to such modifications as the Secretary of State thinks fit);
 - (b) provision amending or adapting any provision of this Act in consequence of any provision included under subsection (4) above.
- (6) In this section “Act” includes a private or local Act.

75 Special levies

- (1) This section applies as regards any body—
- (a) which has no power to levy a rate by virtue of regulations under section 118 below, or
 - (b) whose power to levy a rate is modified by regulations under that section.
- (2) The Secretary of State 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 charging authority as is prescribed as regards the body concerned, or
 - (b) special levies (to be so called) to such charging 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 charging 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 charging authority to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
- (a) that a charging authority making calculations under section 95 below (originally or by way of substitute) may anticipate a special levy;

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- (b) as to the treatment as special expenses of amounts so anticipated;
 - (c) as to the treatment of any special levy actually issued.
- (7) The regulations may include—
- (a) provision equivalent to anything in section 37 above or in sections 68 to 72 above (subject to such modifications as the Secretary of State thinks fit);
 - (b) provision amending or adapting any provision of this Act in consequence of any provision included under subsection (6) above.