



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART IX

#### EXISTING RATES, PRECEPTS AND GRANTS

#### **118 Rates: power to abolish or modify.**

- (1) This section applies as regards any body—
- which is established by or under an Act,
  - 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
  - which is not a [<sup>F1</sup>billing authority]
- [<sup>F2</sup>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 [<sup>F3</sup>appropriate Minister] may by regulations provide as mentioned in one of the following paragraphs as regards any such body—
- 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;
  - 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—
- 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;
  - as to the body's expenditure, or the proportion of its expenditure, which may be met from the proceeds of the rate.

*Status: Point in time view as at 06/03/1992.*

**Changes to legislation:** Local Government Finance Act 1988, Section 118 is up to date with all changes known to be in force on or before 26 July 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) Regulations may provide as mentioned in this section in such way as the [<sup>F3</sup>appropriate Minister] thinks fit (whether by amending provisions or otherwise).
- (5) In this section “Act” includes a private or local Act [<sup>F4</sup>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

- F1** 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))
- F2** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 61(7)**
- F3** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(2)**
- F4** Definition added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(3)**

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