



Local Government Finance Act 1988

1988 CHAPTER 41

PART XI **E+W+S**

MISCELLANEOUS AND GENERAL

General

140 **Separate administration in England and Wales. **E+W****

- (1) [^{F1}Parts III and V] shall be read as applying separately, and be administered separately, in England and Wales.
- (2) In particular, for England and Wales respectively—
 - (a) separate central non-domestic rating lists shall be compiled and maintained
F2
...
 - F3(b)
 - F4(c)
 - F5(d)
 - F6(e)
- (3) [^{F7}Parts III and V] shall be construed accordingly so that (for instance) references to authorities shall be read as references to those in England or Wales, as the case may be.
- (4) Any power conferred by this Act on the Secretary of State or the Treasury may be exercised differently for England and Wales, whether or not it is exercised separately; and this shall not prejudice the generality of section 143(1) below.

Textual Amendments

- F1** Words in s. 140(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 78(1)** (with s. 118(1)(2)(4))
- F2** Word in s. 140(2) omitted (22.11.2023) by virtue of **Non-Domestic Rating Act 2023 (c. 53)**, s. 19(6), **Sch. para. 68(a)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

Changes to legislation: Local Government Finance Act 1988, Section 140 is up to date with all changes known to be in force on or before 26 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) [View outstanding changes](#)

- F3** S. 140(2)(b) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 68(b)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F4** S. 140(2)(c) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 27(b)**
- F5** S. 140(2)(d) repealed (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f)(g)(ii), Sch. 7 para. 22(b), **Sch. 8 Pt. 1** (with Sch. 7 para. 9(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F6** S. 140(2)(e) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 27(b)**
- F7** Words in s. 140(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 78(3)** (with s. 118(1)(2)(4))

Changes to legislation:

Local Government Finance Act 1988, Section 140 is up to date with all changes known to be in force on or before 26 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)