



Local Government Act 1972

1972 CHAPTER 70

PART VIII

FINANCE

Modifications etc. (not altering text)

C1 Pt. VIII (ss. 147–178) modified by S.I. 1983/249, reg. 2, Sch. 4

Expenses and receipts

147 Expenses of principal councils.

- (1) All expenses of a principal council shall be general expenses chargeable on the whole of their area except—
 - (a) those which by virtue of any enactment or instrument of a legislative character are special expenses chargeable only on part of their area; and
 - (b) in the case of expenses of a county council, expenses incurred under any enactment passed before 1st June 1934 and not declared, directed or ordered to be general expenses or expenses, including expenses of a specified description, for general county purposes.
- (2) In determining the amount of any expenses of a principal council, whether general or special, a proper proportion of the cost of the offices, buildings and establishment of the council may be added to those expenses.
- (3) A district council may by resolution declare any expenses incurred by them to be special expenses chargeable only on such part of their area as may be specified in the resolution, and any such resolution may be varied or revoked by a subsequent resolution of the council.
- (4) The expenses of a district council arising out of, or incidental to, the possession of property held by the council in trust for any rating district shall, so far as they fall to

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be defrayed out of rates, be special expenses chargeable only on that rating district, but without prejudice to the powers of the council under subsection (5) below.

- (5) Where any expenses of a principal council are payable as special expenses, the council may determine to contribute as part of their general expenses such sums as appear to them to be reasonable in or towards defraying those expenses, and to treat the remainder, if any, as special expenses.
- (6) Any order made under section 190(3) of the 1933 Act or any enactment replaced by that subsection and declaring expenses of any description to be separately chargeable on any contributory place, being an order in force immediately before 1st April 1974, shall on and after that date have effect as a resolution made under subsection (3) above by the council of the district in which that place is situated declaring the expenses to be special expenses chargeable only on the area of that place, and may be varied or revoked accordingly.

148 Principal councils' funds and accounts.

- (1) The council of each district and London borough shall keep a general rate fund, and references in any Act or instrument to any fund which by virtue of section 10 of the ^{M1}Rating and Valuation Act 1925 was amalgamated with the general rate fund of a borough or district shall, unless the context otherwise requires, be construed as references to the general rate fund of the district or borough.
- (2) The council of each county shall keep a fund to be known as the county fund . . . ^{F1}
- (3) Where any authority other than a rating authority receive income applicable to the relief of rates in some part of their area and the amount of the income so received in any financial year exceeds any expenditure incurred in connection with the income in that year and chargeable only on that part of the area, the authority shall pay the excess to the rating authority of the rating area in which that part is situated to be credited to that part.
- (4) All receipts of a principal council shall be carried to the appropriate fund, that is to say, the county fund in the case of a county . . . ^{F1} and the general rate fund in the case of a district or London borough, and all liabilities falling to be discharged by any such council shall be discharged out of the appropriate fund.
- (5) Accounts shall be kept of receipts carried to, and payments made out of, the appropriate fund and any account kept in respect of general expenses only of a principal area shall be called the general account of that area and any account kept in respect of any class of special expenses only of any such area shall be called a special account of that area.

Textual Amendments

F1 Words repealed by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), ss. 1, 102, [Sch. 17](#)

Modifications etc. (not altering text)

C2 [S. 148\(2\)](#) modified by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), [s. 63\(2\)\(6\)](#)

Marginal Citations

M1 [1925 c. 90.](#)

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149 Precepts and rates.

- (1) A county council . . . ^{F2} may issue precepts to the appropriate rating authorities for the levying of rates to meet all liabilities falling to be discharged by the council for which provision is not otherwise made . . . ^{F3}
- (2) A precept issued by a county council . . . ^{F2} shall be so issued as to secure that the rate is levied—
 - (a) in the case of a rate to meet liabilities in respect of general expenses of the council, on the whole of the county . . . ^{F2}; and
 - (b) in the case of a rate to meet liabilities in respect of special expenses of the council, on the area chargeable therewith.
- (3) Amounts leviable by a district or London borough council by means of a rate shall be chargeable—
 - (a) in the case of amounts leviable to meet liabilities in respect of general expenses, on the whole of the district or borough; and
 - (b) in the case of amounts leviable to meet liabilities in respect of special expenses, on the part of the district or borough chargeable therewith.
- (4) A precept issued by a county council . . . ^{F2} shall include as separate items contributions in respect of general and special expenses respectively.

Textual Amendments

F2 Words repealed by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), ss. 1, 102, [Sch. 17](#)

F3 Words repealed by [Local Government Finance Act 1982 \(c. 32, SIF 81:1\)](#), s. 38, [Sch. 6 Pt. I](#)

150 Expenses of parish and community councils.

- (1) The sums required to meet the expenses of a parish or community council or a parish or community meeting shall—
 - (a) in the case of a parish or community not grouped under a common parish . . . ^{F4} council, be chargeable on the parish . . . ^{F4};
 - (b) in the case of a common parish . . . ^{F5} council for parishes . . . ^{F5} so grouped, be chargeable on the parishes . . . ^{F5} within the group;
 - (c) in the case of a parish meeting of a parish . . . ^{F6} so grouped, be chargeable only on that parish . . . ^{F4}.
 - [^{F7}(d) in the case of a community council for a community not grouped under a common community council, be chargeable on the community;
 - (e) in the case of a common community council for communities so grouped, be chargeable on the communities within the group;
 - (f) in the case of a community meeting of a community having a separate community council, be chargeable on the community;
 - (g) in the case of a community meeting of a community grouped under a common community council, be chargeable on the communities within the group;
 - (h) in the case of a community meeting of a community not having a community council, whether separate or common, be chargeable on the district in which the community is situated:

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Provided that paragraph (h) shall not apply in any case in relation to which a resolution in accordance with section 33(4)(d) of the Local Government Finance Act 1988 (special expenses of a charging authority) is in force]

- (2) In a parish having a separate parish council or in a community having a council, whether separate or common, the expenses of the parish meeting or any community meeting shall be paid by the parish or community council.
- (3) In a community not having a community council, whether separate or common, the expenses of any community meeting shall be paid by the council of the district in which the community is situated.
- (4) For the purpose of obtaining sums necessary to meet the expenses of a parish or community council or a parish or community meeting, the parish or community council, or the chairman of the parish meeting of a parish not having a separate parish council, shall issue precepts to the council of the district in which the parish or community is situated.
- (5) Every cheque or other order for the payment of money by a parish or community council shall be signed by two members of the council.
- (6) Every parish or community council and the chairman of the parish meeting for a parish not having a separate parish council shall keep such accounts as may be prescribed of the receipts and payments of the council or parish meeting, as the case may be.
- (7) References in this section to the expenses of a parish or community meeting include references to the expenses of any poll consequent on a parish or community meeting.

Textual Amendments

- F4** Words repealed by S.I. 1990/776, **art. 8**, Sch. 3 para. 16(a)
- F5** Words repealed by S.I. 1990/776, **art. 8**, **Sch. 3 para. 16(b)**
- F6** Words repealed by S.I. 1990/776, **art. 8**, **Sch. 3 para. 16(c)**
- F7** S. 150(1)(d)–(h) and words inserted by S.I. 1990/776, **art. 8**, **Sch. 3 para. 16(d)**

151 Financial administration.

Without prejudice to section 111 above, every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs.

Modifications etc. (not altering text)

- C3** S. 151 amended (28.11.1994) by S.I. 1994/2825, **reg. 26(1)**
 S. 151 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
 S. 151 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 13(6)** (with ss. 7(6), 115, 117)
- C4** S. 151 applied (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 23(1)**
 S. 151 applied (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 23(1)**
- C5** S. 151 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(1)**

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152 Revenues from undertakings.

Nothing in sections 147 to 150 above shall be construed as requiring or authorising a local authority to apply or dispose of the surplus revenue arising from any undertaking carried on by them otherwise than in accordance with any enactment or instrument applicable to the undertaking.

^{F8}153 Application of capital money on disposal of land.

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Textual Amendments

F8 S. 153 repealed (the repeal being subject to savings in S.I. 1990/431, **Sch. 1 para. 1(a)**) by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 194(2), **Sch. 12 Pt. I**

^{F9}~~154~~ 167

Textual Amendments

F9 Ss. 154–167 repealed by **Local Government Finance Act 1982** (c. 32, SIF 81:1), s. 38(5), **Sch. 6 Pt. IV**

Miscellaneous provisions as to finance and rating

168 Local financial returns.

(1) Subject to subsection (3) below, every local authority and the chairman of the parish meeting of every parish not having a separate parish council shall make a return to the Secretary of State for each year ending on 31st March, or such other day as the Secretary of State may direct,—

(a) of their income and expenditure or, in the case of the chairman of a parish meeting, the income and expenditure of the parish meeting;

[^{F10}(b) in the case of any charging authority—

(i) of the amount payable to the authority by way of personal community charge, standard community charge, collective community charge and non-domestic rates; and

(ii) of the amount paid to any other authority in pursuance of a precept or levy.]

(2) Returns under this section shall be in such form, shall contain such particulars, shall be submitted to the Secretary of State by such date in each year and shall be certified in such manner as the Secretary of State may direct, and a direction under this subsection may impose different requirements in relation to returns of different classes.

(3) If it appears to the Secretary of State that sufficient information about any of the matters mentioned in subsection (1) above has been supplied to him by a local authority or by or on behalf of a parish meeting under any other enactment, he may exempt the authority or the chairman of the meeting from all or any of the requirements of this section so far as they relate to that matter.

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- (4) The Secretary of State shall as respects each year cause a summary to be made of the returns sent to him under this section and of any information supplied to him under any other enactment in consequence of which he has granted an exemption under this section and shall lay the summary before both Houses of Parliament.

[^{F11}(5) In this section “local authority” means—

- (a) a charging authority, a precepting authority, a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;
- (b) a levying body within the meaning of section 74 of that Act; and
- (c) a body as regards which section 75 of that Act applies]

Textual Amendments

F10 S. 168(1)(b) substituted by S.I. 1990/776, art. 8, Sch. 3 para. 17

F11 S. 168(5) substituted by S.I. 1990/776, art. 8, Sch. 3 para. 18

169 Initial expenses of new authorities.

- (1) As soon as may be after the first election of councillors for a new principal area, each existing rating authority whose area or part of whose area falls within that new principal area shall, in accordance with arrangements made by the Secretary of State by regulations, cause the appropriate contribution to be paid into the county fund where the new principal area is a county and into the general rate fund where the new principal area is a district.
- (2) In subsection (1) above “the appropriate contribution”, in relation to an existing rating area or any part of such an area, means an amount equal to one quarter or such other fraction as the Secretary of State may by order prescribe of the product of a rate of 1p in the pound levied in that rating area, or, as the case may be, that part, for the year 1973-74, being—
- (a) in the case of the area of an existing county borough, that product as ascertained for the purposes of Part II of Schedule 1 to the ^{M2}Local Government Act 1966;
 - (b) in a case where that product has been estimated by the rating authority for the purposes of section 12(2) of the ^{M3}General Rate Act 1967 (precepts by county councils, etc.), that product as so estimated;
 - (c) in any other case, that product estimated by the rating authority in the same way as it would fall to be estimated for the purposes of the said section 12(2).
- (3) A statutory instrument containing an order under subsection (2) above—
- (a) may apply to all existing rating areas or may make different provision in relation to existing rating areas of different descriptions; and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) The council of a new area may borrow for the purpose of meeting any expenditure incurred by them before 1st April 1974 and the council of a new district in Wales may borrow for the purpose of lending to the council of a community in the district to enable the latter to meet any expenditure so incurred.

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- (5) With a view to providing sums which may be transferred by an order under section 254 below to one or more new local authorities any existing authority for an area outside Greater London may include in any rates made or precepts issued by them in respect of the last rate period before 1st April 1974 provision to meet contingencies or defray any expenditure which, if this Act had not been passed, would have fallen to be defrayed by the existing authority on or after that date and before the date on which the moneys to be received in respect of the next subsequent rate or precept would have become available.

Marginal Citations

- M2 1966 c. 42.
M3 1967 c. 9.

^{F12}170

Textual Amendments

- F12 S. 170 repealed by Rates Act 1984 (c. 33, SIF 103:1), ss. 16(3), 19

^{F13}171

Textual Amendments

- F13 S. 171 repealed by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), s. 194, Sch. 34 Pt. VI

172 Miscellaneous amendments of enactments relating to finance and rating.

^{F14} . . . Part II of that Schedule shall have effect for making amendments and modifications of enactments relating to local government finance and rating which are not replaced by Part I of that Schedule or the foregoing provisions of this Part of this Act.

Textual Amendments

- F14 Words repealed (with savings in S.I. 1990/431, Sch. 1 para. 1(a)) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 194(2), Sch. 12 Pt. I

Allowances to members of local authorities and other bodies

173 Attendance allowance and financial loss allowance.

- (1) Subject to subsection (6) below, any member of a [^{F15}parish or community council] who is a councillor shall be entitled to receive a payment by way of attendance allowance, that is to say, a payment for the performance of any approved duty,

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being a payment of such reasonable amount, not exceeding the prescribed amount, as the [^{F15}parish or community council] may determine [^{F16}unless a notice under section 173A below is effective in relation to him].

- (2) The amount prescribed under subsection (1) above may be prescribed by reference to any period of twenty-four hours.
- (3) The amount of any allowance determined by a [^{F15}parish or community council] under subsection (1) above may vary according to the time of day and the duration of the duty, but shall be the same for all members of the [^{F17}council] entitled to the allowance in respect of a duty of any description at the same time of day and of the same duration.
- (4) Subject to subsection (6) below, any member of a [^{F18}parish or community council] who is not entitled under subsection (1) above to receive attendance allowance for the performance of an approved duty shall be entitled to receive a payment by way of financial loss allowance, that is to say, a payment not exceeding the prescribed amount in respect of any loss of earnings necessarily suffered, or any additional expenses (other than expenses on account of travelling or subsistence) necessarily suffered or incurred by him for the purpose of enabling him to perform that duty.
- ^{F19}(5)
- (6) A member of a parish or community council shall not be entitled to any payment under this section in respect of the performance as such a member of an approved duty within the parish or community or, in the case of a parish or community grouped under a common parish or community council, the area of the group.

Textual Amendments

- F15** Words in s. 173 substituted (27.2.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 194\(1\), Sch. 11 para. 26\(a\)](#); S.I. 1991/344, [art.3\(1\)\(2\)](#) (with saving in Sch. para. 1(1)(a))
- F16** Words added by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1\), s. 24\(1\)\(3\)](#)
- F17** Word in s. 173(3) substituted (27.2.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 194\(1\), Sch. 11 para. 26\(b\)](#); S.I. 1991/344, [art.3\(1\)\(2\)](#) (with saving in Sch. para. 1(1)(a))
- F18** Words in s. 173(4) substituted (27.1.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 194\(1\), Sch. 11 para. 26\(c\)](#); S.I.1991/344,art. 3(1)(2) (with saving in Sch. para. 1(1)(a)(2))
- F19** S. 173(5) repealed by S.I. 1977/1710, [art. 3\(c\)](#)

Modifications etc. (not altering text)

- C6** S. 173 modified by S.I. 1991/351, [reg. 23](#)
S. 173 restricted by S.I. 1991/351, [reg. 21](#)
S. 173 applied (4.3.1996) by S.I. 1996/263, [reg. 16\(4\)](#)
S. 173 extended (1.11.1996) by 1996 c. 56, ss. 423(4), 583(2), [Sch. 33 Pt. I para. 4\(b\)](#) (with s. 1(4))
- C7** S. 173: power to amend or repeal conferred (1.11.2000 for W. and 19.2.2001 for E.) by 2000 c. 22, [s. 100\(4\)](#); S.I. 2000/2948, [art. 2](#); S.I. 2001/415, [art. 2\(b\)](#)
S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 94(5C) (as substituted by 2002 c. 32, [ss. 50, 216\(4\)](#) (with [ss. 210\(8\), 214\(4\)](#)); S.I. 2002/2952, [art. 2](#) (with [Sch. para. 3\(1\)\(2\)](#)); S.I. 2005/1395, [art. 4](#), [Sch.](#) (with [art. 5\(3\)\(a\)](#)))
S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 9.1.2004 for W.) by [Education Act 2002 \(c. 32\), ss. 52\(6\), 216\(4\)](#) (with [ss. 210\(8\), 214\(4\)](#)); S.I. 2002/2952, [art. 2](#) (with [Sch. para. 4](#)); S.I. 2003/2961, [art. 7](#), [Sch. Pt. IV](#)

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- S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 95(3B) (as substituted for s. 95(3) by 2002 c. 32, ss. 51, 216(4), **Sch. 4 para. 9** (with ss. 210(8), 214(4)); S.I. 2002/2952, **art. 2** (with Sch. para. 3(3)(4)); S.I. 2005/1395, **art. 4**, Sch. (with art. 5(1))
- C8** Ss. 173-175 restricted (E.) (1.5.2003) by The Local Authorities (Members' Allowances) (England) Regulations 2003 (S.I. 2003/1021), **reg. 34(1)(a)(2)**
- C9** Ss. 173-178 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(2)**
- C10** S. 173(4) applied (with modifications) (E.) (1.4.2008) by The Education (Pupil Exclusions and Appeals) (Pupil Referral Units) (England) Regulations 2008 (S.I. 2008/532), **reg. 7, Sch. para. 5(1)**
- C11** S. 173(4) extended by Education Act 1980 (c. 20, SIF 41:1), s. 7(4), **Sch. 2 para. 4**
S. 173(4) modified (1.9.1999) by 1998 c. 31, s. 24(5), **Sch. 4 para. 3(1)** (with ss. 138(9), 144(6)); S.I. 1999/2323, **art. 2(1), Sch. 1**
- C12** S. 173(4) applied (with modifications) (1.4.1999) by 1998 c. 31, s. 94(5), **Sch. 24 Pt. I para. 5(1)** (with ss. 138(9), 144(6)); S.I. 1999/1016, **art. 2(1), Sch. 1**
S. 173(4) applied (with modifications) (1.9.1999) by 1998 c. 31, s. 67(2), **Sch. 18 para. 3(1)** (with ss. 138(9), 144(6)); S.I. 1999/2323, **art. 2(1), Sch. 1**
S. 173(4) applied (with modifications) (E.) (20.1.2003) by The Education (Admissions Appeals Arrangements) (England) Regulations 2002 (S.I. 2002/2899), **reg. 7(1)**
S. 173(4) applied (with modifications) (W.) (31.5.2005) by The Education (Admission Appeals Arrangements) (Wales) Regulations 2005 (S.I. 2005/1398), **reg. 7(1)**
S. 173(4) applied (W.) (9.1.2004) by The Education (Pupil Exclusions and Appeals) (Maintained Schools) (Wales) Regulations 2003 (S.I. 2003/3227), **reg. 7, Sch. para. 3(1)**

[^{F20}173A] Right to opt for financial loss allowance.

- (1) If a councillor gives notice in writing to the [^{F21}parish or community council] of which he is a member that he wishes to receive financial loss allowance, he shall be entitled, subject to and in accordance with the following provisions of this section, to receive that allowance instead of any payment by way of attendance allowance to which he would otherwise be entitled.
- (2) A notice under this section is referred to in this section as a “financial loss allowance notice”.
- (3) If a councillor gives a financial loss allowance notice to the [^{F21}parish or community council] not later than the end of the period of [^{F22}one month beginning with the day of] his election as a member of the [^{F23}authority][^{F23}council][^{F24}], then, subject to subsection (4A) below], he shall be entitled to receive financial loss allowance for the performance of any approved duty since his election, whether performed before or after the giving of the notice.

[If a councillor gives a financial loss allowance notice to the [^{F21}parish or community ^{F25}(4) council] otherwise than in accordance with subsection (3) above, then, subject to subsection (4A) below, he shall be entitled to receive financial loss allowance for the performance of any approved duty after the end of the period of one month beginning with the day on which the notice is given.
- (4A) If a councillor who has given a [^{F21}parish or community council] a financial loss allowance notice gives them notice in writing that he withdraws that notice, it shall not have effect in relation to any duty performed after the day on which the notice of withdrawal is given.]]

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Textual Amendments

- F20** S. 173A inserted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1), s. 24(2)(3)
- F21** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), s. 194(1), **Sch. 11 para. 26(a)**
- F22** Words substituted by Miscellaneous Financial Provisions Act 1983 (c. 29, SIF 99:1), s. 7(1)(2)
- F23** Word “council” substituted (*prosp.*) for “authority” by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), ss. 194(1), 195(2) Sch. 11 para. 26(b)
- F24** Words inserted by Miscellaneous Financial Provisions Act 1983 (c. 29, SIF 99:1), s. 7(1)(2)
- F25** S. 173A(4)(4A) substituted for S. 173A(4)–(6) by Miscellaneous Financial Provisions Act 1983 (c. 29, SIF 99:1), s. 7(1)(3)

Modifications etc. (not altering text)

- C13** S. 173A(3) modified by S.I. 1985/1884, art. 10, **Sch. 3 para. 3(a)**
- C14** S. 173A(3) amended (*temp.*) by Local Government Act 1986 (c. 10, SIF 81:1, 2), s. 11(7) (Local Government Act 1986 (c. 10, SIF 81:1, 2), s. 11(7) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), ss. 194(3), 195(2), **Sch. 12 Pt. II**)

174 Travelling allowance and subsistence allowance.

- (1) Subject to subsections (2) and (3) below, a member of a body to which this section applies shall be entitled to receive payments by way of travelling allowance or subsistence allowance where expenditure on travelling (whether inside or outside the United Kingdom) or, as the case may be, on subsistence is necessarily incurred by him for the purpose of enabling him to perform any approved duty as a member of that body, being payments at rates determined by that body, but not exceeding, in the case of travel [^{F26}or subsistence] for the purpose of an approved duty within the United Kingdom, such rates as may be specified by the Secretary of State.
- (2) A member of a parish or community council shall not be entitled to any payment under this section in respect of the performance as such a member of an approved duty within the parish or community or, in the case of a parish or community grouped under a common parish or community council, the area of the group.
- (3) ^{F27}

Textual Amendments

- F26** Words inserted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), s. 25(1)
- F27** S. 174(3) repealed by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), s. 194, **Sch. 34 Pt. XVI**

Modifications etc. (not altering text)

- C15** S. 174 extended by Education Act 1980 (c. 20, SIF 41:1), s. 7(4), **Sch. 2 para. 4**

175 Allowances for attending conferences and meetings.

- (1) The following bodies, that is to say—
 - (a) any local authority;

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- (b) any other body to which this section applies and which has power by virtue of any enactment to send representatives to any conference or meeting to which this section applies;

may pay any member of the authority or other body attending any such conference or meeting such [^{F28}allowances in the nature of an attendance allowance and an allowance for travelling and subsistence, as they think fit.]

[^{F28}(1A) Payments made under subsection (1) above shall be of such reasonable amounts as the body in question may determine in a particular case or class of case but shall not exceed—

- (a) in the case of payments of an allowance in the nature of an attendance allowance, such amounts as may be specified in or determined under regulations made by the Secretary of State; and
- (b) in the case of payments of an allowance in the nature of an allowance for travel and subsistence in respect of a conference or meeting held in the United Kingdom, such amounts as may be specified under section 174 above for the corresponding allowance under that section;

and regulations made by the Secretary of State may make it a condition of any payment mentioned in paragraph (a) above that, in the financial year to which the payment would relate, the aggregate amount which the body in question has paid or is already liable to pay in respect of any prescribed allowance or allowances does not exceed such maximum amount as may be specified in or determined under the regulations.]

(2) Where a body mentioned in subsection (1)(b) above has power under any enactment other than this Act or any instrument under such an enactment to pay expenses incurred in attending a conference or meeting to which this section applies, the amount payable under that enactment or instrument shall not exceed the amount which would be payable in respect of the attendance under that subsection.

(3) In relation to a local authority this section applies to a conference or meeting held inside or outside the United Kingdom and convened by any person or body (other than a person or body convening it in the course of a trade or business or a body the objects of which are wholly or partly political) for the purpose of discussing matters which in their opinion relate to the interests of their area or any part of it or the interests of the inhabitants of their area or any part of it.

[^{F29}(3B) [^{F30}In relation to any][^{F31}such body as is mentioned in section 177(1)(d) or (e) below][^{F31}body which is a joint board, joint authority or other combined body all the members of which are representatives of local authorities] this section applies to a conference or meeting held and convened as mentioned in subsection (3) above for the purpose of discussing matters which in the body's opinion relate—

- (a) to the functions of the body; or
- (b) to any functions of local authorities in which the body has an interest.]

(4) In relation to any other body to which this section applies this section applies to a conference or meeting convened by one or more such bodies or by an association of such bodies.

Textual Amendments

F28 Words and s. 175(1A) substituted (1.4.1990 in so far as the substituting provision confers a power to make regulations on the Secretary of State but otherwise *prosp.*: S.I. 1990/431, art. 4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\), s. 194\(1\), Sch. 11 para. 27\(a\)](#)

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- F29** S. 175(3B) inserted by virtue of [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1\)](#), [s. 25\(3\)](#) and [Water Act 1983 \(c. 23, SIF 130\)](#) s. 11(2), [Sch. 4 para. 7](#)
- F30** Words inserted by virtue of [Water Act 1983 \(c. 23, SIF 130\)](#), s. 11(2), [Sch. 4 para. 7](#)
- F31** Words commencing “body which is” substituted (*prosp.*) for words commencing “such body as is” by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), s. 194(1), [Sch. 11 para. 27\(b\)](#)

Modifications etc. (not altering text)

- C16** S. 175 modified by [S.I. 1987/2110](#), art. 2(2), [Sch. 1 para. 5](#)

176 Payment of expenses of official and courtesy visits, etc.

- (1) Subject to subsection (2) below, a local authority may—
 - (a) defray any travelling or other expenses reasonably incurred by or on behalf of any members in making official and courtesy visits, whether inside or outside the United Kingdom, on behalf of the authority;
 - (b) defray any expenses incurred in the reception and entertainment by way of official courtesy of distinguished persons visiting the area of the authority and persons representative of or connected with local government or other public services whether inside or outside the United Kingdom and in the supply of information to any such persons.
- (2) In the case of a visit within the United Kingdom, the amount defrayed under this section by a local authority in respect of the expenses of any member of the authority in making a visit within the United Kingdom shall not exceed the payments which he would have been entitled to receive by way of travelling allowance or subsistence allowance under section 174 above if the making of the visit had been an approved duty of that member.

[^{F32}(3) In this section “local authority” includes a joint authority . . . ^{F33}]

Textual Amendments

- F32** S. 176(3) inserted by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), s. 84, [Sch. 14 para. 18](#)
- F33** Words repealed by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 231(7), 235(6), 237(2), [Sch. 13 Pt. I](#)

Modifications etc. (not altering text)

- C17** S. 176(3) amended by [S.I. 1985/1884](#), art. 10, [Sch. 3 para. 1\(l\)](#)
- C18** S. 176(3) modified by [S.I. 1987/2110](#), art. 2, [Sch. 1 para. 3\(1\)](#)

177 Provisions supplementary to sections 173 to 176.

- [^{F34X1}(1) Sections 173 to 175 above shall apply to the following bodies—
 - (a) all local authorities;
 - (aa) ^{F35}
 - (ab) ^{F36}
 - [a joint authority;]
 - ^{F37}(ac)
 - (b) ^{F38}

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- (c) local valuation panels established by schemes for the time being in force for any area for the purposes of section 88 of the ^{M4}General Rate Act 1967;
- (d) any joint committee of two or more local authorities, whether appointed or established under Part VI of this Act or any other enactment;
- (e) any joint board, . . . ^{F39} or other combined body, all the members of which are representatives of local authorities; and
- (f) any body prescribed for the purposes of those sections and on which any such body as is mentioned in any of the foregoing paragraphs is represented.]

[^{F34}(1) Subject to paragraph 4 of Schedule 2 to the Education Act 1980 (application of certain allowances to appeal committees), sections 174 and 175 above apply—

- (a) to the bodies specified in section 21(1) of the Local Government and Housing Act 1989, except—
 - (i) the Common Council;
 - (ii) a body established pursuant to an order under section 67 of the Local Government Act 1985 (successors to residuary bodies); and
 - (iii) without prejudice to section 265 below, the Council of the Isles of Scilly;
- (b) to any prescribed body on which a body to which those sections apply by virtue of paragraph (a) above is represented; and
- (c) to any parish or community council.]

[^{F40X2}(2) In sections 173, 174 and 176 above the expression “approved duty”, in relation to a member of a body, means any of the following duties, that is to say—

- (a) attendance at a meeting of the body, or of any of its committees or sub-committees;
- (b) the doing of any other thing approved by the body, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the body, or of any of its committees or sub-committees;
- (c) where, in pursuance of a duty imposed on or a power granted to the body by any enactment or instrument (including a Royal Charter), he has been appointed by or on the nomination of the body to be a member of some other body prescribed for the purposes of this paragraph (whether or not that other body falls within any of [^{F41}paragraphs [^{F42}(ac)] to (f) of subsection (1) above]), the doing of anything as a member of that other body for the purpose of, or in connection with, the discharge of the functions of that other body.]

[^{F40}(2) In sections 173 to 176 above “approved duty”, in relation to a member of a body, means such duties as may be specified in or determined under regulations made by the Secretary of State.]

[^{F43}(2A) References in section 173 and 173A above to a local authority and a councillor include references—

- (a) ^{F44}
- (b) to a joint authority and a member of the authority appointed by one of the authority’s constituent councils;

and in relation to such a member of a joint authority the references in section 173A(3) to his election shall be construed as references to his appointment.]

(3) For the purposes of sections 173 to 176 above [^{F45}(but not for the purposes of subsection (2A) above)] a member of a committee or sub-committee of a local

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authority or other body mentioned in subsection (1) above shall be deemed to be a member of that body.

(4) Section 94(5) above shall apply in relation to a member of any body mentioned in subsection (1) above to whom it would not otherwise apply as it applies in relation to a member of a local authority; and no other enactment or instrument shall prevent a member of any such body from taking part in the consideration or determination of any allowance or other payment under any of the provisions of sections 173 to 176 above [^{F46}or under any scheme made by virtue of section 18 of the Local Government and Housing Act 1989].

[^{F47}(5) In their application to their Broads Authority, sections 173(1) and 173A shall have effect as if—

- (a) references to a councillor were references to a member of the Authority appointed by one of the bodies mentioned in section 1(3)(a) of the Norfolk and Suffolk Broads Act 1988; and
- (b) references to a person's election were references to his appointment.]

Editorial Information

- X1** S. 177(1) commencing “Subject to paragraph 4” substituted (*prosp.*) for s. 177(1) commencing “Sections 173 to 175” by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), **ss. 194(1), 195(2)** Sch. 11 para. 28(2)
- X2** S. 177(2) commencing “In sections 173 to 176 above” substituted (16.1.1990 to the extent mentioned in S.I. 1989/2445, **art. 4**, otherwise*prosp.*) for s.177(2) commencing “In sections 173, 174 and” by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **ss. 194(1), 195(2), Sch. 11 para. 28(3)**

Textual Amendments

- F34** S. 177(1) commencing “Subject to paragraph 4” substituted (*prosp.*) for s. 177(1) commencing “Sections 173 to 175” by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), **ss. 194(1), 195(2)** Sch. 11 para. 28(2)
- F35** S. 177(*aa*) (inserted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), **s. 25(4)**) repealed by Water Act 1983 (c. 23, SIF 130), s. 11(3), **Sch. 5**
- F36** S. 177(1)(*ab*)(inserted by Local Government Act 1985 (c. 51, SIF 81:1), s. 84, **Sch. 14 para. 19**) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), **ss. 231(7), 235(6), Sch. 13 Pt. I**
- F37** S. 177(1)(*ac*) inserted by Local Government Act 1985 (c. 51, SIF 81:1), s. 84, **Sch. 14 para. 19** (which is repealed*prosp.* by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), **ss. 194(4), 195(2)** Sch. 12 Pt. II
- F38** **Ss. 177(1)(b), 181(3)–(8)** repealed by Water Act 1973 (c. 37), **Sch. 9**
- F39** Words repealed by Local Government Act 1985 (c. 51, SIF 81:1), s. 84, Sch. 14 para. 19, **Sch. 17**
- F40** S. 177(2) commencing “In sections 173 to 176 above” substituted (16.1.1990 to the extent mentioned in S.I. 1989/2445, **art. 4**, otherwise*prosp.*) for s.177(2) commencing “In sections 173, 174 and” by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **ss. 194(1), 195(2), Sch. 11 para. 28(3)**
- F41** Words substituted by Local Government Act 1986 (c. 10, SIF 81:1, 2), **s. 11(2)**
- F42** Words substituted by Education Reform Act 1988 (c. 40, SIF 41:1), **ss. 231(7), 235(6), 237(1), Sch. 12 Pt. II para. 44**
- F43** S. 177(2A) (inserted by Local Government Act 1986 (c. 10, SIF 81:1, 2), **s. 11(3)**) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **ss. 194(4), 195(2), Sch. 12 Pt. II**
- F44** S. 177(2A)(a) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), **ss. 231(7), 235(6), 237(2), Sch. 13 Pt. I**
- F45** Words inserted by Local Government Act 1986 (c. 10, SIF 81:1, 2), **S. 11(4)** and repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **ss. 194(4), 195(2), Sch. 12 Pt. II**

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- F46** Words inserted by Local Government And Housing Act 1989 (c. 42, SIF 81:1), ss. 194(1), **Sch. 11 para. 28(4)**
- F47** S. 177(5) added by Norfolk and Suffolk Broads Act 1988 (c. 4, SIF 81:1), ss. 21, 23(2), 27(2), **Sch. 6 para. 10(6)** and repealed (*prosp.*) by Local Government And Housing Act 1989 (c. 42, SIF 81:1), ss. 194(4), 195(2), **Sch. 12 Pt. II**

Modifications etc. (not altering text)

- C19** S. 177 modified by 1985/1884, art. 10, Sch. 3 para. 3(b)
- C20** S. 177(1)(ac) amended by S.I. 1985/1884, art. 10, **Sch. 3 para. 1(l)**
- C21** S. 177(1)(ac) modified by S.I. 1982/2110, art. 2(2), **Sch. 1 para. 3(l)**
- C22** S. 177(2A) amended by Local Government Act 1986 (c. 10, SIF 81:1, 2), **s. 11(5)**
- C23** S. 177(2A) modified by S.I. 1987/2110, art 2(2), **Sch. 1 para. 3(1)**

Marginal Citations

- M4** 1967 c. 9.

[^{F48}177A Special responsibility allowances for members of principal councils.

- (1) Subject to regulations under subsection (3) below, a principal council may pay any member of the council who is a councillor an allowance, in addition to any allowance under sections 173, 174 or 175 above, if they are satisfied that he has special responsibilities in relation to the discharge of the functions of the council.
- (2) ^{F49}
- (3) The Secretary of State may make regulations specifying—
- (a) rates which allowances under this section are not to exceed; and
 - (b) the total amount which a principal council may pay under this section in a financial year.
- (4) Regulations under subsection (3) above may apply—
- (a) to principal councils in general; or
 - (b) to any particular principal council specified in the regulations; or
 - (c) to any class of principal councils so specified.

[In this section references to a principal council and a councillor include references to ^{F50}(5) a joint authority . . . ^{F51} and to any member of any such authority.]

[For the purposes of this section the Broads Authority shall be deemed to be a principal ^{F52}(6) council; and in its application to the Authority this section shall have effect as if the reference to any member who is a councillor were a reference to any member of the Authority and any member of its Navigation Committee.]]

Textual Amendments

- F48** S. 177A is inserted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), **s. 26(1)** and is repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 194(4), 195(2), **Sch. 12 Pt. II**
- F49** S. 177A(2) repealed by Local Government Act 1985 (c. 51, SIF 81:1), ss. 1, 102, **Sch. 17**
- F50** S. 177A(5) inserted by Local Government Act 1985 (c. 51, SIF 81:1), s. 84, **Sch. 14 para. 20**
- F51** Words repealed by Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), **Sch. 13 Pt. I**

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F52 S. 177A(6) added by Norfolk and Suffolk Broads Act 1988 (c. 4, SIF 81:1), ss. 21, 23(2), 27(2), **Sch. 6 para. 10(7)**

178 Regulations as to allowances.

- (1) The Secretary of State may make regulations as to the manner in which sections 173 to 176 [^{F53}and 177A] above are to be administered, and in particular, and without prejudice to the generality of the foregoing provision, may make regulations—
- (a) providing for the avoidance of duplication in payments under those sections, or between payments under any of those sections and any other Act, and for the determination of the body or bodies by whom any payments under those sections are to be made, and, where such payments are to be made by more than one body, for the apportionment between those bodies of the sums payable;
 - (b) specifying the forms to be used and the particulars to be provided for the purpose of claiming payments under those sections;
 - (c) providing for the publication by a body to which sections 173 to 175 above apply, in the minutes of that body or otherwise, of details of such payments.
- (2) A statutory instrument containing regulations under section 173 [^{F54}177 or 177A][^{F54}or 177] above or this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F53** Words (inserted by Local Government Planning and Land Act 1980 (c. 65, SIF 81:1), **s.26(2)**) repealed (*prosp.*) by Local Government And Housing Act 1989 (c. 42, SIF 81:1), ss. 194(4), 195(2), **Sch. 12 Pt. II**
- F54** Words “or 177” substituted (*prosp.*) for “177 or 177A” by Local Government And Housing Act 1989 (c. 42, SIF 81:1), ss. 194(1), 195(2), **Sch. 11 para. 29**
- F55** Words substituted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1), **s. 26(2)** (the said s. 26(2) repealed *prosp.* by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 194(4), 195(2), **Sch. 12 Pt. II**

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