



Local Government Finance Act 1982

1982 CHAPTER 32

E+W

An Act to abolish supplementary rates and supplementary precepts; to require rates and precepts to be made or issued for complete financial years; to provide for the making of substituted rates and the issue of substituted precepts; to regulate proceedings for challenging the validity of rates and precepts; to make further provision with respect to the borrowing powers of local authorities and with respect to relief from rates in enterprise zones; to amend the provisions relating to block grant; to make new provision for auditing the accounts of local authorities and other public bodies; and for connected purposes. [13th July 1982]

Commencement Information

II Act wholly in force at Royal Assent.

PART I **E+W**

RATES, PRECEPTS AND BORROWING

1 ^{F1} **E+W**

Textual Amendments

F1 S. 1 repealed by S.I. 1990/776, art. 3, Sch. 1

2 **Limitation of precepting powers.** **E+W**

A precepting authority shall not have power—

- (a) to issue a supplementary precept; or

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

- (b) to issue a precept in respect of any period other than a financial year.

3 Substituted rates and precepts. **E+W**

- (1) Subject to subsection (2) below—
- (a) a rating authority may make a rate for a financial year in substitution for a rate previously made by it for that year; and
 - (b) a precepting authority may issue a precept in respect of a financial year in substitution for a precept previously issued by it in respect of that year.
- (2) The estimated product of a substituted rate or precept shall not exceed the estimated product of the rate or precept for which it is substituted (the “original” rate or precept); and for the purposes of this subsection the product of a substituted rate or precept shall be estimated by reference to the same gross rateable value as the product of the original rate or precept.
- (3) Section 12(6) of the ^{M1}General Rate Act 1967 (which requires a precept to be issued or notified before the beginning of a financial year) shall not apply to a precept issued by virtue of subsection (1)(b) above.
- (4) Where a precept is substituted by virtue of this section any authority which has made a rate by reference to the original precept—
- (a) shall under subsection (1)(a) above make a substituted rate by reference to the substituted precept; and
 - (b) shall be entitled to recover from the precepting authority—
 - (i) its administrative expenses in making repayments and allowing credits under subsections (5) and (6) below in respect of the original rate; and
 - (ii) any increase attributable to paragraph (a) above in its rate collection expenses for the financial year;
 and in relation to the substituted rate made pursuant to paragraph (a) above the estimated product of the original rate shall for the purposes of subsection (2) above be treated as reduced by the difference (if any) between the estimated products of the original and the substituted precepts.
- (5) Where a rate or precept is substituted by virtue of this section any sum paid to the rating or precepting authority in respect of the original rate or precept (including any sum paid by way of an instalment or other part payment) shall—
- (a) to the extent to which it would have been payable if the original rate or precept had corresponded to the substituted rate or precept, be treated as paid in respect of the substituted rate or precept; and
 - (b) as to any excess, be repaid if the ratepayer by whom that sum was paid or, as the case may be, the authority to which the precept was issued so requires.
- (6) Where repayment of any amount is not required under subsection (5)(b) above that amount shall, as the rating or precepting authority may determine, either be repaid or—
- (a) in the case of an amount paid in respect of a rate, be credited against any subsequent liability of the ratepayer for rates in respect of the hereditament in question;
 - (b) in the case of an amount paid in respect of a precept, be credited against any subsequent liability of the authority to which the precept was issued in respect of precepts issued to it by the precepting authority.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

- (7) Where a person as tenant or licensee of any premises—
- (a) is liable to make payments (whether as part of his rent or otherwise) which vary or may vary according to the rates chargeable in respect of those premises; or
 - (b) is entitled to make deductions from his rent in respect of those rates,
- he shall, where a rate affecting those premises is substituted by virtue of this section, be entitled to recover or, as the case may be, liable to make good so much of any payment or deduction as he would not have been liable or entitled to make if the original rate had corresponded to the substituted rate; and any sum which he is entitled to recover as aforesaid may, without prejudice to any other method of recovery, be deducted by him from any rent payable by him to the person by whom that sum was received.
- (8) This section applies whether or not the original rate or precept was validly made or issued but shall not be construed as authorising the substitution of a rate or precept for one made or issued after the passing of this Act in contravention of section 1 or 2 above.
- [^{F2}(9) Where the original rate or precept has been quashed because it is insufficient to meet the expenditure required to be taken into account under section 2 or 11 of the said Act of 1967, subsection (2) above shall not prevent a substituted rate or precept being made or issued which is sufficient to meet that expenditure.
- (10) Where, whether by virtue of this section or otherwise, a precept is issued to a rating authority after it has made a rate for the financial year to which the precept relates, subsection (2) above shall not prevent a substituted rate being made by the authority for giving effect to the precept; and a rating authority which makes a substituted rate by virtue of this subsection shall be entitled to recover from the precepting authority in question any increase in its administrative or rate collection expenses which is attributable to that rate.]

Textual Amendments

- F2** S. 3(9)(10) inserted by [Rates Act 1984 \(c. 33, SIF 103:1\)](#), s. 16(1), **Sch. 1 para. 24**

Modifications etc. (not altering text)

- C1** S. 3(4): For the words “any authority” there is substituted “or section 8 of the Local Government Finance Act 1987, any authority to which the duty in section 8(1) of that Act does not apply and” by [Local Government Finance Act 1987 \(c. 6, SIF 81:1\)](#), s. 11, **Sch. 4 paras. 6(1)(2), 12(1)**. By para. 12(1) it is provided that the amendment shall have effect only in relation to rates for, and precepts in respect of, the financial year beginning in 1987.
- C2** S. 3(4)–(6) applied by [Norfolk and Suffolk Broads Act 1988 \(c. 4, SIF 81:1\)](#), **ss. 14(12), 23(2), 27(2)**
- C3** S. 3(5): After the words “this section” there is inserted the words “or section 8 of the Local Government Finance Act 1987” by [Local Government Finance Act 1987 \(c. 6, SIF 81:1\)](#), s. 11(1), **Sch. 4 paras. 6(1)(3), 12(1)**. By para. 12(1) it is provided that the amendment shall have effect only in relation to rates for, and precepts in respect of, the financial year beginning in 1987.
- C4** S. 3(7): After the words “this section” there is inserted the words “or section 8 of the Local Government Finance Act 1987” by [Local Government Finance Act 1987 \(c. 6, SIF 81:1\)](#), s. 11(1), **Sch. 4 paras. 6(1)(3), 12(1)**. By para. 12(1) it is provided that the amendment shall have effect only in relation to rates for, and precepts in respect of, the financial year beginning in 1987.

Marginal Citations

- M1** [1967 c. 9](#).

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

4 Proceedings in respect of rates and precepts. E+W

- (1) The validity of a precept shall not be questioned except by an application for judicial review; and the validity of a rate shall not be questioned except as aforesaid on any of the grounds mentioned in subsection (2) below.
- (2) The grounds referred to in subsection (1) above in the case of a rate are—
 - (a) that any part of it was made for financing expenditure which the rating authority could not lawfully incur;
 - (b) that it was made by reference to a precept which was wholly or partly invalid; or
 - (c) any other ground not based on facts relating to a particular hereditament or to the inclusion or exclusion of any particular person in or from the rate.
- (3) If on an application for judicial review the court decides to grant relief in respect of a rate on any of the grounds mentioned in subsection (2) above or in respect of a precept it shall quash the rate or precept whether the ground of invalidity relates to the whole or only to a part of it.
- (4) Subsection (1) above is without prejudice to the making of an application for judicial review in any case in which it could be made apart from that subsection.
- (5) Section 7 of the ^{M2}General Rate Act 1967 (appeal against rate) shall have effect subject to the foregoing provisions of this section, and accordingly the court shall not under that section amend or quash a rate except in relation to a particular hereditament.

Modifications etc. (not altering text)

C5 S. 4 extended by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), s. 14(7)

C6 S. 4 excluded by [Airports Act 1986 \(c. 31, SIF 9\)](#), ss. 34(2), 85(4)

Marginal Citations

M2 1967 c. 9.

5 E+W

- (1) F3
- (2) F4

Textual Amendments

F3 S. 5(1) repealed (with savings in S.I. 1990/431, [Sch. 1 para. 1\(a\)](#)) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 194(2), 195(2), [Sch. 12 Pt. 1](#)

F4 S. 5(2)(3) repealed by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), ss. 1, 102, [Sch. 17](#)

6 F5 E+W

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F5 S. 6 repealed by S.I. 1990/776, art. 3, Sch. 1

7 Interpretation and commencement of Part I. **E+W**

(1) In this Part of this Act—

“financial year” means a period of twelve months beginning with 1st April;

“gross rateable value”, in relation to a rating or precepting authority, means the aggregate of the rateable values of the hereditaments in the authority’s area;

“precepting authority” means an authority having power to issue a precept either to a rating authority or to a county council;

“rate” means a general rate except that—

(a) in the case of the City of London, it includes the poor rate; and

(b) in the case of the Inner Temple and the Middle Temple, it means any rate in the nature of a general rate levied in the Inner Temple or the Middle Temple, as the case may be;

“rating authority” means any authority having power to make a rate under section 1 of the ^{M3}General Rate Act 1967;

“supplementary precept” means a precept which is issued by a precepting authority—

(a) in respect of (or of part of) a financial year in respect of which it has already issued a precept; and

(b) by way of addition to and not in substitution for that previous precept.

(2) Sections 1 to 3 and 6(1) and (3) above have effect in relation to any financial year beginning on or after 1st April 1982.

(3) Schedule 1 to this Act shall have effect in connection with the coming into force of sections 1 and 2 above.

Marginal Citations

M3 1967 c. 9.

^{F6}PART II **E+W**

BLOCK GRANT

Textual Amendments

F6 Pt. 2 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 10 Group 2

8 Adjustments of distribution of block grant. **E+W**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

9 Information for purposes of block grant. E+W

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10 Block grant for Receiver for the Metropolitan Police District. E+W

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PART III E+W

ACCOUNTS AND AUDIT

Modifications etc. (not altering text)

- C7** Pt. III (ss. 11–36): certain functions transferred by S.I. 1989/814, **art. 11(b)**, by S.I. 1989/1359, **reg. 11(b)** and by S.I. 1989/2470, **art. 12(b)**
Pt. III (ss. 11–36): certain functions transferred by S.I. 1991/517, **arts. 2(d)**, 3 (b).
- C8** Pt. III (ss. 11–36) extended by Local Government Act 1985 (c. 51, SIF 81:1), **ss. 63(1)(2)**, 79(1)(8)
- C9** Pt. III (ss. 11–36) amended by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **s. 66(5)(b)**
Pt. III (ss. 11–36) amended (29.4.1996) by 1996 c. 10, **s. 3(5)(a)**
Pt. III amended (28.11.1994) by S.I. 1994/2825, **regs. 19, 23**
- C10** Pt. III (ss. 11–36) modified (16.1.1990 to the extent mentioned in S.I. 1989/2445, **art. 4**, otherwise 7.10.1993) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), **s. 70(2)(4)**; S.I. 1993/2410, **art.3**
Pt. III (ss. 11–36) modified (3.4.1995) by 1994 c. 19, S. 66(7), **Sch. 17 Pt. II para. 12(4)**; S.I. 1995/852, **art. 9(1)**, **Sch. 5**
- C11** Pt. III (ss. 11–36) extended (6.3.1992) by Local Government Act 1992 (c. 19), **s. 29(1)**.
Pt. III (ss. 11–36) extended (5.7.1994) by 1994 c. 19, s. 39, **Sch. 13 para. 16(1)**
Pt. III (ss. 11–36) extended (1.4.1995) by S.I. 1995/401, **art. 12(1)**
- C12** Pt. III (ss. 11–36) applied (4.5.1995 until 1.4.1996) by S.I.1995/1042, **arts. 2,4(1)**
- C13** Power to apply Pt. III (ss. 11–36) conferred (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4** para. (f); S.I. 1997/1930, **art. 2(2)(m)**

The Audit Commission

F7 11 . E+W

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Textual Amendments

- F7** Ss. 11–36 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

Audit of accounts

F8 12 . E+W

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Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F8 S. 12 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F⁹13 . **E+W**

Textual Amendments

F9 S. 13 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F¹⁰14 . **E+W**

Textual Amendments

F10 S. 14 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F¹¹15 **E+W**

Textual Amendments

F11 S. 15 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F¹²16 **E+W**

Textual Amendments

F12 S. 16 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F¹³17 **E+W**

Textual Amendments

F13 S. 17 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F¹⁴18 . **E+W**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F14 S. 18 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F15 18A Additional publicity for auditors’ immediate reports. E+W

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Textual Amendments

F15 S. 18A repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F16 19 Declaration that item of account is unlawful. E+W

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Textual Amendments

F16 S. 19 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F17 20 Recovery of amount not accounted for etc. E+W

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Textual Amendments

F17 S. 20 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F18 21 E+W

Textual Amendments

F18 S. 21 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F19 22 Extraordinary audit. E+W

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Textual Amendments

F19 S. 22 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

F20 23 E+W

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F20 S. 23 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F21}**24** **E+W**

Textual Amendments

F21 S. 24 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F22}**25** **E+W**

Textual Amendments

F22 S. 25 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F23}**25A** **E+W**

Textual Amendments

F23 S. 25A repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F24}**25AA** . **E+W**

Textual Amendments

F24 S. 25AA repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F25}**25B** . **E+W**

Textual Amendments

F25 S. 25B repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F26}**25C** . **E+W**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F26 S. 25C repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F27}**25D** . **E+W**

Textual Amendments

F27 S. 25D repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

Miscellaneous and supplementary

^{F28}**26** **E+W**

Textual Amendments

F28 S. 26 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F29}**27** **E+W**

Textual Amendments

F29 S. 27 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F30}**28** **E+W**

Textual Amendments

F30 S. 28 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F31}**28AA** **E+W**

Textual Amendments

F31 S. 28AA repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F32}**28AB** **E+W**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F32 S. 28AB repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F33} **28AC** **E+W**

Textual Amendments

F33 S. 28AC repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

28A ^{F34} **E+W**

Textual Amendments

F34 S. 28A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 184(1) and fell upon the repeal of the said s. 184(1) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 66(2), **Sch. 10** and expressed to be repealed (1.4.1996) by 1995 c. 17, ss. 2(1)(3), 5(1), **Sch. 3** (with **Sch. 2** para. 6) and expressed to be repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F35} **28B** **General functions of Commission in relation to registered social landlords.** **E+W**

Textual Amendments

F35 Ss. 11-36 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F36} **28C** **Provisions supplementary to s.28B.** **E+W**

Textual Amendments

F36 Ss. 28B-28E repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F37} **28D** **E+W**

Textual Amendments

F37 Ss. 28B-28E repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

F38 28E . E+W

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Textual Amendments
F38 Ss. 28B-28E repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

F39 28F E+W

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Textual Amendments
F39 Ss. 11-36 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

F40 29 E+W

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Textual Amendments
F40 S. 29 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

F41 30 . E+W

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Textual Amendments
F41 S. 30 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

F42 30A . E+W

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Textual Amendments
F42 S. 30A repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

F43 31 E+W

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Textual Amendments
F43 S. 31 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

32 F44 E+W

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

Textual Amendments

F44 S. 32 repealed by Water Act 1989 (c. 15, SIF 130), s. 190(3), **Sch. 27 Pt. I** (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 41(1), 57(6), 58) and expressed to be repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F45}**33** **E+W**

Textual Amendments

F45 S. 33 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F46}**34** **E+W**

Textual Amendments

F46 S. 34 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F47}**35** **E+W**

Textual Amendments

F47 S. 35 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

^{F48}**36** . **E+W**
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Textual Amendments

F48 S. 36 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

PART IV **E+W**

SUPPLEMENTARY

37 Expenses. **E+W**

There shall be paid out of moneys provided by Parliament—

- (a) any expenses under this Act of the Secretary of State; and
- (b) any increase attributable to this Act in the sums payable out of such moneys under any other Act.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

38 Repeals. E+W

- (1) The enactments mentioned in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (2) The repeals in Part I of that Schedule have effect for financial years beginning on or after 1st April 1982.
- (3) The repeals in Part II of that Schedule have effect for financial years beginning on or after 1st April 1981.
- (4) The repeals in Part III of that Schedule have effect for financial years beginning on or after 1st April 1983.

^{F49}(5)

^{F49}(6)

Textual Amendments

F49 S. 38(5)(6) repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

39 Short title and extent. E+W

- (1) This Act may be cited as the Local Government Finance Act 1982.
- (2) This Act extends to England and Wales only.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **E+W**

Section 7(3).

RATES AND PRECEPTS: TRANSITIONAL PROVISIONS

- 1 The following provisions of this Schedule apply where before the passing of this Act and whether before or after 1st April 1982—
 - (a) a rating authority or precepting authority has made or issued—
 - (i) a supplementary rate or supplementary precept for or in respect of a period beginning on or after that date; or
 - (ii) a rate or precept for or in respect of any such period other than a financial year; or
 - (b) a rating authority has made a rate (other than a supplementary rate or rate falling within sub-paragraph (a) above) by reference to a supplementary precept or precept falling within that sub-paragraph.
- 2 No rate or precept shall by virtue of section 3 of this Act be substituted for a supplementary rate or precept falling within paragraph 1(a)(i) above.
- 3 Where a rating authority has made a supplementary rate falling within paragraph 1(a)(i) above any sum paid by a ratepayer to the rating authority in respect of the supplementary rate (or so much of any sum so paid in respect of rates generally as is attributable to the supplementary rate)—
 - (a) shall be repaid if the ratepayer so requires; or
 - (b) if repayment is not required shall, as the rating authority may determine, either be repaid to him or credited against any liability of his for rates in respect of the hereditament in question.
- 4 Where a person as tenant or licensee of any premises—
 - (a) is liable to make payments (whether as part of his rent or otherwise) which vary or may vary according to the rates chargeable in respect of those premises; or
 - (b) is entitled to make deductions from his rent in respect of those rates.he shall, where a rating authority has made a supplementary rate falling within paragraph 1(a)(i) above which affects those premises, be entitled to recover or, as the case may be, liable to make good any payment or deduction which he would not have been liable or entitled to make if that rate had not been made; and any sum which he is entitled to recover as aforesaid may, without prejudice to any other method of recovery, be deducted by him from any rent payable by him to the person by whom that sum was received.
- 5 Where a precepting authority has issued a supplementary precept falling within paragraph 1(a)(i) above any sum paid to that authority in respect of the precept shall be repaid if the authority to which the precept was issued so requires or, if repayment is not required, credited or otherwise dealt with as may be agreed between those authorities.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

- 6 A rating or precepting authority which has made a rate or issued a precept falling within paragraph 1(a)(ii) above shall under section 3 of this Act make a rate or issue a precept in substitution for that rate or precept as if it were a rate or precept for a financial year but the estimated product of that rate or precept shall for the purposes of subsection (2) of that section be adjusted in such manner as the Secretary of State may direct.
- 7 (1) A rating authority which has made a rate falling within paragraph 1(b) above shall under section 3 of this Act make a rate in substitution for the rate falling within that paragraph.
- (2) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(i) above, the estimated product of the original rate shall for the purposes of subsection (2) of that section be calculated without reference to the precept.
- (3) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(ii) above—
- (a) the rate substituted under the said section 3 shall be made by reference to the precept substituted pursuant to paragraph 6 above; and
 - (b) the estimated product of the original rate shall for the purposes of subsection (2) of that section be adjusted in such manner as the Secretary of State may direct.
- (4) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(ii) above and was issued under section 150(4) of the ^{M4}Local Government Act 1972 (expenses of parish and community councils) sub-paragraph (1) above shall not require the rating authority to make a substituted rate unless it considers that a substituted rate will be required for meeting the precept substituted pursuant to paragraph 6 above.

Marginal Citations

M4 1972 c. 70.

- 8 (1) Where a rating authority has made a supplementary rate falling within paragraph 1(a)(i) above by reference to a supplementary precept falling within that provision it shall be entitled to recover from the precepting authority—
- (a) its administrative expenses in making repayments or allowing credits under paragraph 3 above in respect of the supplementary rate; and
 - (b) its rate collection expenses in respect of that rate.
- (2) Where a rating authority has made a rate falling within sub-paragraph (a)(ii) or (b) of paragraph 1 above by reference to a supplementary precept or precept falling within sub-paragraph (1)(a) of that paragraph it shall be entitled to recover from the precepting authority—
- (a) its administrative expenses in making repayments or allowing credits under section 3(5) and (6) of this Act in respect of that rate; and
 - (b) any increase attributable to paragraph 6 or 7(1) above in its rate collection expenses for the financial year.
- 9 In this Schedule any expression which is also used in Part I of this Act has the same meaning as in that Part.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

^{F50}SCHEDULE 2 **E+W**

Section 10.

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Textual Amendments

F50 Sch. 2 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 10 Group 2

^{F51}SCHEDULE 3 **E+W**

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Textual Amendments

F51 Sch. 3 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

SCHEDULE 4 **E+W**

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^{F64}

Textual Amendments

F64 Sch. 4 repealed by Water Act 1989 (c. 15, SIF 130), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 41(1), 57(6), 58, Sch. 27 Pt. I

^{F65}SCHEDULE 5 **E+W**

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Textual Amendments

F65 Sch. 5. repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

SCHEDULE 6 **E+W**

Section 38.

REPEALS

Modifications etc. (not altering text)

C17 The text of Sch. 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I **E+W**

Chapter	Short title	Extent of repeal
1967 c. 9.	The General Rate Act 1967.	<p>In section 2(4)(b) the words “, or any part of the year”.</p> <p>In section 3, in subsection (3) the words “Subject to subsection (5) of this section” and the words from “and ending” onwards, in subsection (4) the words “Where a rate is made for a period exceeding three months” and subsection (5).</p> <p>In section 7, in subsection (5) the words from “but” onwards and subsection (6).</p> <p>in section 12, in subsections (6) and (9), the words “or half-year as the case may be,” wherever they occur and in subsection (9)(b) the words “or half-year” in the second place where they occur.</p> <p>Section 48(2).</p> <p>In section 115(1), in the definition of “rate period” the words “or part of a year, being a year or part”.</p> <p>In Schedule 6, in paragraph 10(b) the words “or comprising”.</p> <p>In Schedule 7, in paragraph 14(b) the words “or comprising”.</p> <p>In Schedule 10, in paragraph 5 the words</p>

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

1972 c. 70.	The Local Government Act 1972.	from the beginning of sub-paragraph (a) to “in every case” in sub-paragraph (c). In section 149(1) the words from “and may at any time” onwards.
1976 c. 70.	The Land Drainage Act 1976.	Section 46(4). Section 49(4).
1980 c. 65.	The Local Government, Planning and Land Act 1980.	Section 33(3).

PART II **E+W**

Chapter	Short title	Extent of repeal
1980 c. 65.	The Local Government, Planning and Land Act 1980.	In section 59, subsections (2) and (3) and in subsection (6) (c) the word “and”. In Schedule 11, paragraph 8(3) and (4).

PART III **E+W**

Chapter	Short title	Extent of repeal
1980 c. 65.	The Local Government, Planning and Land Act 1980.	In section 56(8), in the definition of “grant-related poundage” the words “subject to paragraph 6 of Schedule 11 below”. Section 64. Schedule 11.
1982 c. 32.	The Local Government Finance Act 1982.	In section 8, in subsection (3) the words from “and by paragraph 8” to “District”, in subsection (5) the words “and sub-paragraphs (3) and (4) of the said paragraph 8” and the words following the semi-colon, in subsection (6) the words “and paragraph 8” and “and sub-paragraphs (9) to (11) of that paragraph”, in subsection (7) the words “or paragraph 8” and subsection (11).

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982. (See end of Document for details)

^{F71}PART IV **U.K.**

Textual Amendments

F71 Sch. 6 Pt. IV repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

Changes to legislation:

There are currently no known outstanding effects for the Local Government Finance Act 1982.