



Local Government Finance Act 1988

1988 CHAPTER 41

An Act to create community charges in favour of certain authorities, to create new rating systems, to provide for precepting by certain authorities and levying by certain bodies, to make provision about the payment of grants to certain authorities, to require certain authorities to maintain certain funds, to make provision about the capital expenditure and the administration of the financial affairs of certain authorities, to abolish existing rates, precepts and similar rights, to abolish rate support grants and supplementary grants for transport purposes, to make amendments as to rates and certain grants, to make certain amendments to the law of Scotland as regards community charges, rating and valuation, to provide for the establishment of valuation and community charge tribunals, and for connected purposes. [29th July 1988]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Power to exclude conferred by [Social Security Act 1986](#) (c. 50, SIF 113:1), **s. 51A(2)** (as inserted by [Local Government Finance Act 1988](#) (c. 41, SIF 81:1), s. 135, **Sch. 10 para. 8**)
- C2** Act amended by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), **s. 66(5)(b)**
- C3** Act applied by [S.I. 1990/72](#), **reg. 8(7)**
Act applied (1.12.1991) by [Water Resources Act 1991](#) (c. 57), ss. 135(5), 138(7), 225(2), **Sch. 15 para. 12(1)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)
Act applied (1.12.1991) by [Land Drainage Act 1991](#) (c. 59), **ss. 54(1), 76(2)**, (with ss. 67(3)(5)(8), 72(6), 74(3)(4))
- C4** Power to apply Act conferred (12.2.1991) by [Caravans \(Standard Community Charge and Rating\) Act 1991](#) (c. 2), **s. 1(7)**
Power to exclude conferred (1.7.1992) by [1992 c. 5](#), **ss. 6(2)**, 192(4)
Power to amend conferred (1.7.1992) by [1992 c. 5](#), **ss. 138(9)**, 192(4)
- C5** Act excluded (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(5)**
- C6** Act amended (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(6)**

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- C7** Act restricted (1. 12. 1991) by [Water Resources Act 1991 \(c. 57\)](#), ss. 106(2)(a), 225(2), **Sch. 4 para. 13(2)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)
Act extended (4.6.1993) by 1993 c. 17, **s. 4**; S.I. 1993/1418, **art.2**
- C8** Act amended (1.4.1996) by S.I. 1996/593, reg. 2, **Sch. 1**
Act: Power to apply conferred (29.4.1996) by 1996 c. 12, **s. 2(1)**
Act: transfer of functions (W.) (1.7.1999 subject to entries in Sch. 1 of the amending S.I.) by 1999 S.I. 1999/672 art. 2 Sch. 1
- C9** Act modified (26.11.2018) by [The Local Government \(Boundary Changes\) Regulations 2018 \(S.I. 2018/1128\)](#), **reg. 18(2)(a)** (with reg. 1(2)(3))
- C10** Act applied (with modifications) (E.) (10.5.2021) by [The West Yorkshire Combined Authority \(Election of Mayor and Functions\) Order 2021 \(S.I. 2021/112\)](#), arts. 1(4), 35(1)(2), **Sch. 5 para. 7**

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- 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