



Local Government Finance Act 1988

1988 CHAPTER 41

PART VI

FUNDS

Funds

89 Collection funds.

- (1) Every [^{F1}billing authority] shall establish, and then maintain, a fund (to be called its collection fund) in accordance with this Part.
- (2) [^{F2}Subject to [^{F3}subsections (2A) to (2C)] below,]An authority's collection fund must be established on 1 April 1990.

^{F4}[(2A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 ^{F5}..., the collection fund must be established on the date on which by virtue of the order the structural or boundary change affecting the area comes into force.

^{F4}(2B) In the case of—

- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
- (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,

the collection fund must be established on the date on which by virtue of the order the structural change concerned comes into force.]

[^{F6}(2C) In the case of—

- (a) a district council or London borough council established by an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, or

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- (b) a county council to which the functions of district councils in relation to the county council's area are transferred by or in consequence of such an order, the collection fund must be established on a date specified in the order or in regulations made under section 14 of that Act.]
- (3) Section 101(1)(b) of the ^{M1}Local Government Act 1972 (delegation) shall not apply as regards the functions of an authority in relation to its collection fund.
- (4) Any sum paid into an authority's collection fund shall be used in [^{F7}the making] of payments which are to be met from that fund or of transfers which are to be made from it.
- (5) If not immediately required for the purpose of [^{F8}making] those payments or transfers, the sum shall be held, invested or otherwise used in such manner as may be prescribed by regulations made by the Secretary of State.

Textual Amendments

- F1** Words in s. 89(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 19** (with s. 118(1)(2)(4))
- F2** Words in s. 89(2) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)**
- F3** Words in s. 89(2) substituted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(3)(a)**; S.I. 2007/3136, art. 2(b)
- F4** S. 89(2A)(2B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)(2)**
- F5** Words in s. 89(2A) repealed (1.4.2010) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), ss. 146(3), 148(5), **Sch. 7 Pt. 4**; S.I. 2009/3318, art. 4(ii)
- F6** S. 89(2C) inserted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(3)(b)**; S.I. 2007/3136, art. 2(b)
- F7** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**
- F8** Word substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

Modifications etc. (not altering text)

- C1** S. 89 applied (28.11.1994) by S.I. 1994/2825, **reg. 16(2)**
- C2** S. 89(2) applied with modifications (28.11.1998) by S.I. 1994/2825, **reg. 16(2)**
- C3** S. 89(2A)(2B) amended (28.11.1994) by S.I. 1994/2825, **reg. 46**

Marginal Citations

- M1** 1972 c. 70.

[89A ^{F9}Principal councils in Wales.

This Part does not apply to a Welsh county council or county borough council (for whom provision as to the establishment of a council fund is made by section 38 of the Local Government (Wales) Act 1994).]

Textual Amendments

- F9** S. 89A inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 2** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with arts. 6(2)-(5))

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[^{F10}90 Payments to and from collection funds.

- (1) The following shall be paid into the collection fund of a billing authority—
- (a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),
 - (b) sums received by the authority from any major precepting authority [^{F11}or the Secretary of State] under regulations made under section 99(3) below,
 - (c) sums received by the authority in respect of any non-domestic rate under this Act,
 - [^{F12}(ca) sums received by the authority in respect of any business rate supplement,]
 - [^{F13}(d) sums received by the authority under any of the following provisions of Schedule 7B (local retention of non-domestic rates) that are of a kind specified by the Secretary of State as falling to be paid into a billing authority's collection fund—
 - (i) paragraph 14(2) (payments by Secretary of State following local government finance report);
 - (ii) paragraph 14(9) or (10) (payments by Secretary of State following revised calculation);
 - (iii) paragraph 17(7) or (8) (payments by Secretary of State following amending report),
 - (da) sums received by the authority—
 - (i) under provision made by regulations under paragraph 7 of Schedule 7B (regulations about administration of payments in respect of the central share),
 - (ii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),
 - (iii) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),
 - (iv) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),
 - (v) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or
 - (vi) under provision made by regulations under paragraph 42 of that Schedule (payments by Secretary of State following estimates of amounts relating to designated areas or classes), and]
 - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority's collection fund.

[The reference in subsection (1)(ca) to sums received by a billing authority in respect [^{F14}(1A) of business rate supplements—

- (a) includes a reference to financial contributions made to it for the purpose of enabling the project to which a business rate supplement relates to be carried out, but

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- (b) does not include a reference to sums returned or transferred to it by virtue of section 24(3)(b) of, or paragraph 3(2)(a) of Schedule 3 to, the Business Rate Supplements Act 2009.]
- (2) The following payments shall be met from the collection fund of a billing authority—
- (a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),
- (b) payments to be made by the authority to any major precepting authority [^{F15}or the Secretary of State] under regulations made under section 99(3) below,
- [^{F16}(ba) payments to be made by the authority to a levying authority in accordance with provision made by or under the Business Rate Supplements Act 2009,]
- [^{F17}(c) payments to be made by the authority under any of the following provisions of Schedule 7B that are of a kind specified by the Secretary of State as falling to be met from a billing authority's collection fund—
- (i) paragraph 14(1) (payments to Secretary of State following local government finance report);
- (ii) paragraph 14(6) or (7) (payments to Secretary of State following revised calculation);
- (iii) paragraph 17(4) or (5) (payments to Secretary of State following amending report),
- (ca) payments made by the authority—
- (i) under paragraph 6, or under provision made by regulations under paragraph 7, of Schedule 7B (payments in respect of the central share),
- (ii) under provision made by regulations under paragraph 9 of that Schedule (payments by billing authorities to major precepting authorities),
- (iii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),
- (iv) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),
- (v) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),
- (vi) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or
- (vii) under provision made by regulations under paragraph 42 of that Schedule (payments to Secretary of State following estimates of amounts relating to designated areas or classes),]
- (d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and

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- (e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority's collection fund.
- (3) The power to specify under this section—
- (a) includes power to revoke or amend a specification made under the power;
 - (b) may be exercised differently in relation to different authorities.]

Textual Amendments

- F10** S. 90 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.20** (with s. 118(1)(2)(4))
- F11** Words in s. 90(1)(b) inserted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(2)**
- F12** S. 90(1)(ca) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(a)** (with s. 31); S.I. 2009/2202, art. 2
- F13** S. 90(1)(d)(da) substituted for s. 90(1)(d) (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(3)**
- F14** S. 90(1A) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(b)** (with s. 31); S.I. 2009/2202, art. 2
- F15** Words in s. 90(2)(b) inserted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(4)**
- F16** S. 90(2)(ba) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(c)** (with s. 31); S.I. 2009/2202, art. 2
- F17** S. 90(2)(c)(ca) substituted for s. 90(2)(c) (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(5)**

Modifications etc. (not altering text)

- C4** S. 90: power to amend conferred (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 22(1)(2), 32** (with s. 31); S.I. 2009/2202, art. 2

91 General funds.

- (1) For the purposes of this section each of the following is a relevant authority—
- (a) a district council,
 - ^[F18](aa) a county council to which have been transferred, by or in consequence of an order under section 17 of the Local Government Act 1992 ^[F19F20]... or Part 1 of the Local Government and Public Involvement in Health Act 2007], the functions of district councils in relation to the county council's area,]
 - ^[F21](ab) the Greater London Authority,]
 - (b) a London borough council, and
 - (c) the Council of the Isles of Scilly.
- (2) Every relevant authority shall establish, and then maintain, a fund (to be called its general fund) in accordance with this Part.
- (3) ^[F22]Subject to ^[F23]subsections (3A) ^[F24]to (3D)] below,] An authority's general fund must be established on 1 April 1990.

^[F25](3A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 ^[F26]or section 17 of the Regional Assemblies (Preparations) Act 2003], the general fund must be established on the date

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on which by virtue of the order the structural or boundary change affecting the area comes into force.

^{F25}(3B) In the case of—

- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
- (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,

the general fund must be established on the date on which by virtue of the order the structural change comes into force ^{F27}....]

^{F28}(3C) In the case of the Greater London Authority, the general fund must be established on a date specified in regulations.]

^{F29}(3D) In the case of—

- (a) a district council or London borough council established by an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, or
- (b) a county council to which the functions of district councils in relation to the county council's area are transferred by or in consequence of such an order,

the general fund must be established on a date specified in the order or in regulations made under section 14 of that Act.]

(4) Any sum received by a relevant authority ^{F30} on or after the date on which it is required by this section to establish its general fund shall be paid into that fund]; but this does not apply to a sum which is to be paid into its collection fund or a trust fund.

(5) Any payment to be made by a relevant authority ^{F31} on or after the date on which it is required by this section to establish its general fund shall be met from that fund]; but this does not apply to a payment which is to be met from its collection fund or a trust fund.

(6) After 31 March 1990 no district council or London borough council shall be required to keep a general rate fund; and the assets held in the general rate fund of such an authority immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred to its general fund on that date.

(7) After 31 March 1990 the Council of the Isles of Scilly shall not be required to keep any fund known as its general fund and required (apart from this subsection) to be kept under any order made under section 265 of the ^{M2}Local Government Act 1972; and the assets held in that fund immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred on that date to the Council's general fund established under this section.

^{F32}(8) The assets held in the county fund of a ^{F33}relevant county council] immediately before the reorganisation date (other than assets forming part of a trust fund) shall be transferred on that date to its general fund established under this section.]

^{F34}(9) In subsection (8)—

“relevant county council” means—

- (a) a county council such as is referred to in subsection (3B)(b) above, or
- (b) an existing county council to which the functions of district councils in relation to the county council's area are transferred by or in

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consequence of an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, and
 “the reorganisation date” means the date on which the council is required by this section to establish its general fund.]

Textual Amendments

- F18** S. 91(1)(aa) inserted (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(1\)](#)
- F19** Words in s. 91(1)(aa) substituted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(a\)](#); [S.I. 2007/3136](#), art. 2(b)
- F20** Words in s. 91(1)(aa) repealed (1.4.2010) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\)](#), ss. 146(3), 148(5), [Sch. 7 Pt. 4](#); [S.I. 2009/3318](#), art. 4(ii)
- F21** S. 91(1)(ab) inserted (12.1.2000) by [1999 c. 29](#), s. 106(1)(2); [S.I. 1999/3434](#), [art. 2](#)
- F22** Words in s. 91(3) inserted (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(2\)](#)
- F23** Words in s. 91(3) substituted (12.1.2000) by [1999 c. 29](#), s. 106(1)(3); [S.I. 1999/3434](#), [art. 2](#)
- F24** Words in s. 91(3) substituted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(b\)](#); [S.I. 2007/3136](#), art. 2(b)
- F25** S. 91(3A)(3B) inserted (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(3\)](#)
- F26** Words in s. 91(3A) inserted (8.5.2003) by [Regional Assemblies \(Preparations\) Act 2003 \(c. 10\)](#), s. 27(2), [Sch. para. 3\(4\)\(b\)](#)
- F27** Words in s. 91(3B) repealed (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(c\)](#), [Sch. 18 Pt. 1](#); [S.I. 2007/3136](#), art. 2(b)(c)
- F28** S. 91(3C) inserted (12.1.2000) by [1999 c. 29](#), s. 106(1)(4); [S.I. 1999/3434](#), [art. 2](#)
- F29** S. 91(3D) inserted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(d\)](#); [S.I. 2007/3136](#), art. 2(b)
- F30** Words in s. 91(4) substituted (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(4\)](#)
- F31** Words in s. 91(5) substituted (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(5\)](#)
- F32** S. 91(8) added (28.11.1994) by [S.I. 1994/2825](#), [reg. 7\(6\)](#)
- F33** Words in s. 91(8) substituted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(e\)](#); [S.I. 2007/3136](#), art. 2(b)
- F34** S. 91(9) inserted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 1 para. 16\(4\)\(f\)](#); [S.I. 2007/3136](#), art. 2(b)

Modifications etc. (not altering text)

- C5** S. 91 applied (28.11.1994) by [S.I. 1994/2825](#), [reg. 16\(1\)\(a\)](#)
- C6** S. 91(3) applied with modifications (28.11.1994) by [S.I. 1994/2825](#), [reg. 16\(1\)\(a\)](#)
- C7** S. 91(4)(5) applied with modifications (28.11.1994) by [S.I. 1994/2825](#), [reg. 16\(1\)\(a\)](#)

Marginal Citations

- M2** [1972 c. 70](#).

92 General funds: supplementary.

- (1) In this section “relevant authority” has the same meaning as in section 91 above.
- (2) The Secretary of State may make regulations—
 - (a) about the relationship of a relevant authority’s general fund to its other funds;
 - (b) providing for assets falling within a relevant authority’s general fund to be held in separate funds within the general fund.

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- (3) The regulations may provide that any fund established by a relevant authority on or after 1 April 1990, other than its collection fund or a trust fund, is to be maintained as a separate fund falling within its general fund.
- (4) The regulations may provide that such assets as are transferred to a relevant authority's general fund under [^{F35}section 91(6), (7) or (8)] above and fall within a prescribed description shall be held in separate funds falling within the general fund; and the number and composition of the separate funds shall be such as are prescribed.

Textual Amendments

F35 Words in S. 92(4) substituted (28.11.1994) by [S.I. 1994/2825, reg. 8](#)

Modifications etc. (not altering text)

C8 S. 92 applied (28.11.1994) by [S.I. 1994/2825, reg. 16\(1\)\(a\)](#)

93 The City fund.

- (1) The Common Council shall establish, and then maintain, a fund (to be called the City fund) in accordance with this Part.
- (2) The City fund must be established on 1 April 1990.
- (3) Any sum received by the Common Council after 31 March 1990 shall be paid into the City fund if it is not a sum which is to be paid into its collection fund or a trust fund and—
 - (a) it is received in respect of the general rate, the poor rate or the St. Botolph tithe rate, or
 - (b) it would have fallen to be credited in aid of any of those rates had this Act not been passed.
- (4) Any payment to be made by the Common Council after 31 March 1990 shall be met from the City fund if it is not a payment which is to be met from its collection fund or a trust fund and if, had this Act not been passed, it would have fallen to be met out of—
 - (a) the general rate, the poor rate or the St. Botolph tithe rate, or
 - (b) sums which, had this Act not been passed, would have fallen to be credited in aid of any of those rates.
- (5) No sum shall be paid into, and no payment shall be met from, the City fund except in accordance with subsections (3) and (4) above.
- (6) The assets of the Common Council subsisting immediately before 1 April 1990 shall be transferred to the City fund on that date if they are assets—
 - (a) subsisting in respect of the general rate, the poor rate or the St. Botolph tithe rate, or
 - (b) representing sums credited in aid of any of those rates.

94 The City: further provisions.

- (1) The Secretary of State may make regulations—
 - (a) about the relationship of the City fund to other funds of the Common Council;

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- (b) providing for assets falling within the City fund to be held in separate funds within the City fund;
 - (c) prohibiting the Common Council from establishing funds.
- (2) The regulations may provide that any fund established by the Common Council on or after 1 April 1990, and falling within a prescribed description, is to be maintained as a separate fund falling within the City fund.
- (3) The regulations may provide that such assets as are transferred to the City fund under section 93(6) above and fall within a prescribed description shall be held in separate funds falling within the City fund; and the number and composition of the separate funds shall be such as are prescribed.
- (4) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund into which both the following must or may be paid—
 - (a) sums which must be paid into the City fund under section 93(3) above, and
 - (b) other sums.
- (5) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund from which both the following must or may be met—
 - (a) payments which must be met from the City fund under section 93(4) above, and
 - (b) other payments.

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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