



Local Government Finance Act 1988

1988 CHAPTER 41

PART XI

MISCELLANEOUS AND GENERAL

General

138 Judicial review.

(1) The matters mentioned in subsection (2) below shall not be questioned except by an application for judicial review.

(2) The matters are—

^{F1}(a)

^{F1}(b)

^{F1}(c)

^{F1}(d)

(e) a levy issued under regulations under section 74 above,

(f) a special levy issued under regulations under section 75 above [^{F2}(subject to subsection (4))],

^{F1}(g)

(h) the specification of a non-domestic rating multiplier under paragraph 2 of Schedule 7 below,

(i) the specification of a non-domestic rating multiplier under paragraph 7 of Schedule 7 below, and

(j) the setting by a special authority of a non-domestic rating multiplier [^{F3} or small business non-domestic rating multiplier] under Schedule 7 below, whether originally or by way of substitute.

^{F4}[(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).]

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[^{F5}(4) Subsection (1) does not affect appeals made by virtue of provision made in regulations under section 75(7A)]

Textual Amendments

- F1** S. 138(2)(a)-(d)(g) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 76(1), **Sch.14** (with s. 118(1)(2)(4))
- F2** Words in s. 138(2)(f) inserted (21.5.2016) by Environment (Wales) Act 2016 (anaw 3), **ss. 84(3)(a), 88(2)(e)**
- F3** Words in s. 138(2)(j) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 20**; S.I. 2004/3132, art. 2(d) (with art. 4)
- F4** S. 138(3) substituted (6.3.1992) by 1992 c.14, s. 117(1), **Sch. 13 para. 76(2)** (with s. 118(1)(2)(4))
- F5** S. 138(4) inserted (21.5.2016) by Environment (Wales) Act 2016 (anaw 3), **ss. 84(3)(b), 88(2)(e)**

139 Functions to be discharged only by authority.

- (1) Each of the functions of an authority mentioned in subsection (2) below shall be discharged only by the authority.
- (2) The functions are—
- ^{F6}(a)
- ^{F6}(b)
- ^{F6}(c)
- (d) setting a non-domestic rating multiplier [^{F7} or small business non-domestic rating multiplier] under Schedule 7 below, whether originally or by way of substitute, in a case where the authority is a special authority.

Textual Amendments

- F6** S. 139(2)(a)-(c) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))
- F7** Words in s. 139(2)(d) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 21**; S.I. 2004/3132, art. 2(d) (with art. 4)

[^{F8}139A Information.

- (1) Subsection (2) below applies where—
- (a) the Secretary of State serves a notice on a relevant authority or relevant officer requiring it or him to supply to the Secretary of State information specified in the notice,
- (b) the information is required by the Secretary of State for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Act, and
- (c) the information is not personal information.
- (2) The authority or officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority or officer fails to comply with subsection (2) above the Secretary of State may assume the information required to be such as he sees fit; and in such a

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case the Secretary of State may decide in accordance with the assumption whether to exercise his powers, and how to perform his functions, under this Act.

(4) In deciding whether to exercise his powers, and how to perform his functions, under this Act the Secretary of State may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.

(5) Each of the following is a relevant authority—

(a) a ^{F9}billing authority];

(b) a precepting authority

^{F10}(c) [a functional body, within the meaning of the Greater London Authority Act 1999.]

^{F11}[A proper officer (within the meaning of the ^{M1}Local Government Act 1972) of a (6) relevant authority is a relevant officer.]

(7) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority or officer concerned; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

^{F12}[A community charges registration officer shall supply to a billing authority such (7A) information as fulfils the following conditions—

(a) it is in his possession or control;

(b) the authority requests him to supply it; and

(c) it is requested by the authority for the purpose of complying with subsection (2) above;

and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.]

^{F13}(8).....]

Textual Amendments

F8 S. 139A inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 68**

F9 Words in s. 139A(5)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(1)** (with s. 118(1)(2)(4))

F10 S. 139A(5)(c) inserted (3.7.2000) by [1999 c. 29](#), s. 106(2) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, **art. 4**

F11 S. 139A(6) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(2)** (with s. 118(1)(2)(4))

F12 S. 139A(7A) inserted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(3)** (with s. 118(1)(2)(4))

F13 S. 139A(8) repealed (6.3.1992) by [1992 c. 14](#), s. 117, [Sch. 13 para. 77\(3\)](#), **Sch. 14** (with s. 118(1)(2)(4))

Marginal Citations

M1 [1972 c. 70](#).

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140 Separate administration in England and Wales.

- (1) ^{F14}Parts III and V] shall be read as applying separately, and be administered separately, in England and Wales.
- (2) In particular, for England and Wales respectively—
 - (a) separate central non-domestic rating lists shall be compiled and maintained ^{F15}.....
 - ^{F16}(b)
 - ^{F17}(c)
 - ^{F18}(d)
 - ^{F19}(e)
- (3) ^{F20}Parts III and V] shall be construed accordingly so that (for instance) references to authorities shall be read as references to those in England or Wales, as the case may be.
- (4) Any power conferred by this Act on the Secretary of State or the Treasury may be exercised differently for England and Wales, whether or not it is exercised separately; and this shall not prejudice the generality of section 143(1) below.

Textual Amendments

- F14** Words in s. 140(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 78(1)** (with s. 118(1)(2)(4))
- F15** Word in s. 140(2) omitted (22.11.2023) by virtue of **Non-Domestic Rating Act 2023 (c. 53)**, s. 19(6), **Sch. para. 68(a)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F16** S. 140(2)(b) omitted (22.11.2023) by virtue of **Non-Domestic Rating Act 2023 (c. 53)**, s. 19(6), **Sch. para. 68(b)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F17** S. 140(2)(c) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 27(b)**
- F18** S. 140(2)(d) repealed (27.11.2003) by **Local Government Act 2003 (c. 26)**, s. 128(4)(f)(g)(ii), Sch. 7 para. 22(b), **Sch. 8 Pt. 1** (with Sch. 7 para. 9(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F19** S. 140(2)(e) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 27(b)**
- F20** Words in s. 140(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 78(3)** (with s. 118(1)(2)(4))

141 Payments to and from authorities.

- (1) The Secretary of State may make regulations in relation to any case where—
 - (a) he is liable to pay to a receiving authority at any time an amount or amounts under one or more of the first relevant provisions, and
 - (b) the authority is liable to pay to him at the same time an amount or amounts under one or more of the second relevant provisions.
- (2) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above exceeds the total of the amount or amounts mentioned in subsection (1)(b) above, he may set off the latter in paying the former.
- (3) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(b) above exceeds the total of the amount or amounts mentioned in subsection (1)(a) above, the authority shall set off the latter in paying the former.

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- (4) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above is the same as the total of the amount or amounts mentioned in subsection (1)(b) above no payment need be made in respect of the former or the latter.
- (5) Without prejudice to section 143(2) below, the regulations may include provision—
- (a) treating any liability mentioned in subsection (1) above as discharged accordingly;
 - (b) requiring prescribed provisions of this Act (such as sections 79(2)^{F21}, 84H(2) and 86B(2))^{F22}... to be read subject to the regulations;
 - (c) requiring prescribed provisions of this Act (such as ^{F23}paragraph 2 of Schedule 7B or] paragraph 2 of Schedule 8) to be read as if references to sums received or payments made were to sums or payments which would have been received or made apart from the regulations.
- ^{F24}(6) Each of the following is a receiving authority—
- (a) a billing authority, and
 - (b) a major precepting authority.
- (7) The first relevant provisions are sections 83, 84C^{F25}, 84K, 84N and 86B]^{F26}... above, [^{F27}regulations under section 99(3) above, regulations made under paragraph 7 of Schedule 7B below, paragraphs 14(2), (9) and (10), 17(7) and (8) and 27(1) of that Schedule, regulations made under paragraph 28 of that Schedule, paragraph 30(6) of that Schedule, regulations made under paragraph 33 of that Schedule, regulations made under paragraph 42 of that Schedule,] paragraph 5(10) and (14) of Schedule 8 below, [^{F28}regulations made for the purpose mentioned in paragraph 4(7) of that Schedule,] regulations made under paragraph 5(15) or 6(5) of that Schedule [^{F29}and paragraphs 12 and 15 of that Schedule.]
- (8) The second relevant provisions are sections 83^{F30}, 84C, 84K and 84N] above, [^{F31}regulations under section 99(3) above, paragraph 6 of Schedule 7B below, regulations made under paragraph 7 of that Schedule, paragraphs 14(1), (6) and (7), 17(4) and (5) and 24(1) of that Schedule, regulations made under paragraph 28 of that Schedule, regulations made under paragraph 33 of that Schedule, regulations made under paragraph 42 of that Schedule,] paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.]
- ^{F32}(9)

Textual Amendments

- F21** Words in s. 141(5)(b) inserted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(2\)](#)
- F22** Words in s. 141(5)(b) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(4\)\(a\)](#)
- F23** Words in s. 141(5)(c) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(2\)](#)
- F24** S. 141(6)-(8) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\), Sch. 13 para. 79\(1\)](#) (with s. 118(1)(2)(4))
- F25** Words in s. 141(7) inserted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(3\)\(a\)](#)
- F26** Words in s. 141(7) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(4\)\(b\)](#)

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- F27** Words in s. 141(7) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(3\)](#)
- F28** Words in s. 141(7) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\), s. 128\(6\), Sch. 7 para. 23](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F29** Words in s. 141(7) substituted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(3\)\(b\)](#)
- F30** Words in s. 141(8) substituted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(4\)](#)
- F31** Words in s. 141(8) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(4\)](#)
- F32** S. 141(9) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 79(2), [Sch.14](#) (with s. 118(1)(2)(4))

^{F33} **141A**.....

Textual Amendments

- F33** S. 141A (which was inserted by 1989 c. 42, s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by 1992 c. 14, s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

^{F34} **141B**.....

Textual Amendments

- F34** S. 141B (which was inserted by 1989 c. 42, s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by 1992 c. 14, s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

142 Saving for remedies.

No provision of this Act which provides an express remedy shall prejudice any remedy available to a person (apart from that provision) in respect of a failure to observe a provision of this Act; and references here to this Act include references to instruments made under it.

143 Orders and regulations. **E+W**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
- (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [^{F35}the Minister of Agriculture, Fisheries and Food] [^{F36}, the Treasury or the Welsh Ministers] (as the case may be) to be necessary or expedient.
- (3) Subject to subsections [^{F37}(3ZA)] to [^{F38}(9E)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament [^{F39}or, in the case

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of an order or regulations made by the Welsh Ministers, of the National Assembly for Wales].

[^{F40}(3ZA) The power to make regulations under section 43(4G), 45(4F) or 54ZA(5) is exercisable by statutory instrument, and a statutory instrument containing any such regulations (whether alone or with other provision) may not be made—

- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of the National Assembly for Wales.]

^{F41}[(3A) The power to make an order under section 43(6B)(c)(ii) above shall be exercisable by statutory instrument, and no such order shall be made unless a draft of the order has been laid before and approved by resolution of each House of Parliament]

[^{F42}(3B) The power to make an order under section 45(4A) shall be exercisable by statutory instrument, and no such order shall be made—

- (a) in the case of an order relating to England, unless a draft of the order has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of an order relating to Wales, unless a draft of the order has been laid before and approved by resolution of the National Assembly for Wales.]

[^{F43}(3C) The power to make an order under section 54A is exercisable by statutory instrument, and no such order is to be made unless a draft of the order has been laid before and approved by resolution of the National Assembly for Wales.]

[^{F44}(3D) Any power to make regulations conferred by section 55 (alteration of non-domestic rating lists) is exercisable by statutory instrument.

(3E) A statutory instrument which contains (whether alone or with other provision) regulations made by virtue of section 55(4A)(c) or (4B) (alteration of non-domestic rating lists: financial penalties) may not be made unless—

- (a) where those regulations relate to a proposal to alter an English list, a draft of the instrument has been laid before and approved by a resolution of each House of Parliament;
- (b) where those regulations relate to a proposal to alter a Welsh list, a draft of the instrument has been laid before and approved by a resolution of the National Assembly for Wales.

(3F) Any other statutory instrument containing regulations under section 55 is—

- (a) in the case of regulations relating to England, subject to annulment in pursuance of a resolution of either House of Parliament;
- (b) in the case of regulations relating to Wales, subject to annulment in pursuance of a resolution of the National Assembly for Wales.

(3G) In subsection (3E), “English list” and “Welsh list” have the same meaning as in section 55.]

(4) The power to make regulations under section . . . ^{F45}[^{F46}57A] above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.

[^{F47}(4ZA) The power to make regulations under section [^{F48}63A or] 66A shall be exercisable by statutory instrument, and no such regulations shall be made unless—

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- (a) in the case of regulations relating to England, a draft of the regulations has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, a draft of the regulations has been laid before and approved by resolution of the National Assembly for Wales.]

^{F49}(4A)

[^{F50}(4B) The power to make regulations under section 74 above, so far as they are made in relation to a combined authority by virtue of subsection (8) of that section, shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by a resolution of each House of Parliament.]

[^{F51}(4C) The power to make regulations under section 74 above, so far as they are made in relation to a combined county authority by virtue of subsection (15) of that section, are to be exercisable by statutory instrument, and no such regulations are to be made unless a draft of them has been laid before and approved by a resolution of each House of Parliament.]

(5) As regards the power to make regulations under section 75 [^{F52}, 91(3C)] or 118 above [^{F53} other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.

(6) As regards the power to make an order under ^{F54} . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.

^{F55}(7)

(8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.

[^{F56}(9) The powers to make regulations under paragraph A10(4)(b) or 5(13A) of Schedule 7 are exercisable as mentioned in that Schedule.]

[^{F57}(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.

[The power of the Welsh Ministers to make regulations under paragraph 5(1D)(c) of ^{F58}(9AZA) Schedule 9 shall be exercisable by statutory instrument, and no such regulations shall be made by them unless a draft of the regulations has been laid before and approved by resolution of Senedd Cymru.]

[The power of the Secretary of State to make an order under paragraph 5G of Schedule ^{F59}(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]

[The power of the Welsh Ministers to make regulations under paragraph 6AA(1) or (5) ^{F60}(9AB) of Schedule 9 shall be exercisable by statutory instrument, and no such regulations shall be made by them unless a draft of the regulations has been laid before and approved by resolution of Senedd Cymru.]

^{F55}(9B)]

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- [^{F61}(9C) Any power to make regulations conferred by Schedule 7B (local retention of non-domestic rates) is exercisable by statutory instrument.
- (9D) A statutory instrument containing regulations under any of the following provisions of that Schedule (whether alone or with other provision) may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament—
- (a) paragraph 9 (regulations about payments by billing authorities to major precepting authorities);
 - (b) paragraph 11 (regulations about payments by billing authorities to major precepting authorities out of deductions from central share payments);
 - (c) paragraph 22 (regulations about calculation of levy payments);
 - (d) paragraph 25 (regulations about calculation of safety net payments);
 - (e) paragraph 30 (regulations about distribution of remaining balance);
 - (f) paragraph 39 or 40 (regulations about designated areas or classes of hereditament), if the regulations contain provision within paragraph 41 (payments to relevant authorities).
- (9E) Any other statutory instrument containing regulations under that Schedule is subject to annulment in pursuance of a resolution of either House of Parliament.]
- (10) Before he makes regulations under section 75 or 118 above [^{F62}other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

Extent Information

- E1** This version of this provision extends to England and Wales only; a separate version has been created for Scotland and only.

Textual Amendments

- F35** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(2)**
- F36** Words in s. 143(2) substituted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021](#) (asc 1), **ss. 154(3)(a), 175(3)(m)**
- F37** Word in s. 143(3) substituted (E.W.) (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018](#) (c. 1), **Sch. para. 7(a)**
- F38** Word in s. 143(3) substituted (E.W.) (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012](#) (c. 17), **s. 1(3)(a)**
- F39** Words in s. 143(3) inserted (E.W.) (21.5.2016) by [Environment \(Wales\) Act 2016](#) (anaw 3), **ss. 84(4)(a), 88(2)(e)**
- F40** S. 143(3ZA) inserted (E.W.) (with effect in accordance with s. 6(2) of the amending Act) by [Telecommunications Infrastructure \(Relief from Non-Domestic Rates\) Act 2018](#) (c. 1), **Sch. para. 7(b)**
- F41** S. 143(3A) inserted (19.11.1997) by [1997 c. 29](#), s. 1, **Sch. 1 para. 6(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

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- F42** S. 143(3B) inserted (E.W.) (19.7.2007 with effect in accordance with s. 3(3)(4) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), ss. 1\(3\), 3\(2\)](#)
- F43** S. 143(3C) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\), ss. 30\(4\), 35\(3\)](#)
- F44** S. 143(3D)-(3G) inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\), ss. 32\(6\), 44\(2\)\(e\)](#)
- F45** Words repealed by [Local Government and Housing Act 1989 ©. 42, SIF 81:1\), ss. 139, 194\(4\), Sch. 5 para. 72\(4\), Sch. 12 Pt. II Note 4](#)
- F46** Word in s. 143(4) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 24\(3\); S.I. 2004/3132, art. 3\(1\)\(e\) \(with art. 4\)](#)
- F47** S. 143(4ZA) inserted (E.W.) (19.7.2007 with effect in accordance with s. 3(3)-(5) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 4\(2\)](#)
- F48** Words in s. 143(4ZA) inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\), ss. 31\(3\), 44\(2\)\(d\)](#)
- F49** S. 143(4A) omitted (E.W.) (21.5.2016) by virtue of [Environment \(Wales\) Act 2016 \(anaw 3\), ss. 84\(4\)\(b\), 88\(2\)\(e\)](#)
- F50** S. 143(4B) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\), s. 25\(2\), Sch. 5 para. 11](#)
- F51** S. 143(4C) inserted (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), s. 255\(2\)\(c\), Sch. 4 para. 96 \(with s. 247\)](#)
- F52** Words in s. 143(5) inserted (12.1.2000) by [1999 c. 29, s. 106\(5\) \(with Sch. 12 para. 9\(1\)\); S.I. 1999/3434, art. 2](#)
- F53** Words inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1\), s. 139, Sch. 5 para. 72\(5\)](#)
- F54** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 ©. 51\), ss. 1\(2\)\(b\)\(3\), 7\(5\) and expressed to be repealed \(6.3.1992\) by 1992 c. 14, s. 117, Sch. 13 para. 80\(2\), Sch. 14 \(with s. 118\(1\)\(2\)\(4\)\)](#)
- F55** S. 143(7)(9B) repealed (6.3.1992) by [1992 c. 14, s. 117, Sch. 10 para. 80\(3\), Sch. 14 \(with s. 118\(1\)\(2\)\(4\)\)](#)
- F56** S. 143(9) substituted (E.W.) (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\), s. 19\(6\), Sch. para. 69; S.I. 2023/1248, reg. 2\(b\) \(with reg. 3\)](#)
- F57** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1\), s. 139, Sch. 5 para. 72\(6\)](#)
- F58** S. 143(9AZA) inserted (W.) (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 151\(10\), 175\(4\)\(a\)](#)
- F59** S. 143(9AA) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\), s. 128\(1\)\(b\), Sch. 7 para. 24\(5\)](#)
- F60** S. 143(9AB) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 152\(3\), 175\(3\)\(l\)](#)
- F61** S. 143(9C)-(9E) inserted (E.W.) (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 1\(3\)\(b\)](#)
- F62** Words inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1\), s. 139, Sch. 5 para. 72\(7\)](#)

143 Orders and regulations. **S**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
- (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [^{F71}the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.

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- (3) Subject to subsections (4) to [F72(9AA)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) The power to make regulations under section . . . F73 58 above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.
- [F74(4A) As regards any power of the National Assembly for Wales to make an order or regulations under this Act, subsection (3) above shall have effect without the words from “subject to annulment” to the end.]
- (5) As regards the power to make regulations under section 75 or 118 above [F75 other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.
- (6) As regards the power to make an order under F76 . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- F77(7)
- (8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- (9) The power to make an order under paragraph 5 of Schedule 7 below shall be exercisable as there mentioned.
- [F78(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- [The power of the Secretary of State to make an order under paragraph 5G of Schedule F59(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]
- F77(9B)]
- (10) Before he makes regulations under section 75 or 118 above [F79 other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

Extent Information

E2 This version of this provision extends to Scotland only; a separate version has been created for England and Wales only.

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Textual Amendments

- F59** S. 143(9AA) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(5\)](#)
- F71** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(2\)](#)
- F72** Word in s. 143(3) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(2\)](#)
- F73** Words repealed by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), ss. 139, 194(4), [Sch. 5 para. 72\(4\)](#), [Sch. 12 Pt. II](#) Note 4
- F74** S. 143(4A) inserted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 24\(4\)](#); S.I. 2003/3034, art. 2, [Sch. 1 Pt. I](#)
- F75** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(5\)](#)
- F76** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 ©. 51](#)), [ss. 1\(2\)\(b\)\(3\)](#), 7(5) and expressed to be repealed (6.3.1992) by 1992 c. 14, s. 117, [Sch. 13 para. 80\(2\)](#), [Sch. 14](#) (with s. 118(1)(2)(4))
- F77** S. 143(7)(9B) repealed (6.3.1992) by 1992 c. 14, s. 117, [Sch. 10 para. 80\(3\)](#), [Sch. 14](#) (with s. 118(1)(2)(4))
- F78** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(6\)](#)
- F79** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(7\)](#)

144 Interpretation: authorities.

- (1) Each of the following is a charging authority—
- (a) a district council,
 - (b) a London borough council,
 - (c) the Common Council, and
 - (d) the Council of the Isles of Scilly.
- [^{F63}(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992[^{F64}; but, in the case of references to a billing authority in Part 2 of Schedule 8, this is subject to paragraph 3A of that Schedule.]]
- (3) A waste disposal authority is an authority established at any time by an order under section 10(1) of the ^{M2}Local Government Act 1985.
- ^{F65}(4)
- [^{F66}(5) A combined fire and rescue authority is a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies.]
- (6) A [^{F67}billing authority] is a special authority if its population on 1 April 1986 was less than 10,000, and its gross rateable value on that date divided by its population on that date was more than £10,000.
- (7) An authority’s population on 1 April 1986 is the Registrar General’s estimate of its population on that date as certified by him to the Secretary of State for the purposes of the enactments relating to rate support grant; and an authority’s gross rateable value

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on that date is the aggregate of the rateable values on that date of the hereditaments in its area.

Textual Amendments

- F63** S. 144(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(1)** (with s. 118(1)(2)(4))
- F64** Words in s. 144(2) inserted (E.W.) (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 29**
- F65** S. 144(4) repealed (E.W.) (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F66** S. 144(5) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), s. 61, **Sch. 1 para. 68(5)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F67** Words in s. 144(6) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(2)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C1** S. 144(1) applied (E.W.) (6.3.1992) by 1992 c. 14, **s. 27(8)** (with s. 118(1)(2)(4))

Marginal Citations

- M2** 1985 c. 51.

145 Interpretation: financial years etc.

- (1) Chargeable financial years are financial years beginning in 1990 and subsequent years.
- (2) Transitional years are financial years beginning in 1990, 1991, 1992 and 1993; and the first transitional year is that beginning in 1990.
- (3) A financial year is a period of 12 months beginning with 1 April.

^{F68}145A.....

Textual Amendments

- F68** S. 145A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 73**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

146 Interpretation: other provisions.

^{F69}(1).....

- (2) Unless the context otherwise requires, a levy is a levy under regulations made under section 74 above, and a levying body is a body with power to issue a levy under those regulations.
- (3) A special levy is a special levy under regulations made under section 75 above.
- (4) The Common Council is the Common Council of the City of London.
- (5) The Inner Temple and the Middle Temple shall be taken to fall within the area of the Common Council.

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[^{F70}(5A) Unless the context otherwise requires, “information” includes accounts, estimates and returns.]

- (6) “Prescribed”, in the context of an order or regulations, means prescribed by the order or regulations.
- (7) This section and sections 144 and 145 above apply for the purposes of this Act.

Textual Amendments

F69 S. 146(1) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 82, **Sch.14**

F70 S. 146(5A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 75**

147 Power to make supplementary provision.

- (1) The Secretary of State may at any time by order make such supplementary, incidental, consequential or transitional provision as appears to him to be necessary or expedient for the general purposes or any particular purposes of this Act or in consequence of any of its provisions or for giving full effect to it.
- (2) An order under this section may in particular make provision for amending, repealing or revoking (with or without savings) any provision of an Act passed before or in the same session as this Act, or of an instrument made under an Act before the passing of this Act, and for making savings or additional savings from the effect of any amendment or repeal made by this Act.
- (3) Any provision that may be made under this section shall be in addition and without prejudice to any other provision of this Act.
- (4) No other provision of this Act shall be construed as prejudicing the generality of the powers conferred by this section.
- (5) In this section “Act” includes a private or local Act.

Modifications etc. (not altering text)

C2 S. 147 amended 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. 25 para. 80(2), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**

148 Finance.

- (1) There shall be paid out of money provided by Parliament—
 - (a) any expenses of the Secretary of State incurred in consequence of this Act, and
 - (b) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.
- (2) Any sums received by the Secretary of State in consequence of this Act shall be paid into the Consolidated Fund.

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149 Repeals.

The enactments mentioned in Schedule 13 below are repealed to the extent specified in column 3, but subject to any provision at the end of any Part of that Schedule.

150 Commencement: Scotland.

The provisions of this Act which extend only to Scotland shall come into force on such day as the Secretary of State may by order appoint; and different days may be so appointed for different provisions or for different purposes.

Modifications etc. (not altering text)

C3 Power of appointment conferred by s. 150 fully exercised: [S.I. 1988/1456](#), 1990/573

151 Extent.

- (1) Part X of this Act, section 150 above, Part II of Schedule 12 below, and Part IV of Schedule 13 below, extend to Scotland only.
- (2) Sections 133, 135, 137, 143, 144(1), 145, 146(6) and (7), 147, 148 and 149 above, this section, section 152 below, Schedule 10 below, and Part III of Schedule 12 below, extend to England and Wales and Scotland.
- (3) Subject to subsections (1) and (2) above, this Act extends to England and Wales only.

152 Citation.

This Act may be cited as the Local Government Finance Act 1988.

Changes to legislation:

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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