



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART XI

#### MISCELLANEOUS AND GENERAL

##### *General*

#### **140 Separate administration in England and Wales.**

- (1) [<sup>F1</sup>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  
F2  
...
  - F3(b) .....
  - F4(c) .....
  - F5(d) .....
  - F6(e) .....
- (3) [<sup>F7</sup>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**

- F1** 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))
- F2** 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)

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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- F3** 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](#))
- F4** 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\(b\)](#)
- F5** S. 140(2)(d) repealed (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f)(g)(ii), [Sch. 7 para. 22\(b\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7 para. 9\(2\)](#));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. 1](#)
- F6** 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\(b\)](#)
- F7** 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))

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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