



# 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)**

**Status:** Point in time view as at 01/04/1998. This version of this Act contains provisions that are not valid for this point in time.

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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

## <sup>F1</sup>PART I

### Textual Amendments

- F1** Pts. I and II (ss. 1-40) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

### Modifications etc. (not altering text)

- C9** Pt. I amended (28.11.1994) by S.I. 1994/2825, **regs. 24, 25**

## *Charges*

## *Registers*

### *Charges and registers: miscellaneous*

### *Collective community charge contributions*

### *Liability to pay in respect of charges*

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## *Miscellaneous*

### *General*

## <sup>F28</sup>**PART II**

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### **Textual Amendments**

**F28** Pts. I and II (ss. 1-40) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

### *Charges*

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## Multipliers

### PART III

#### NON-DOMESTIC RATING

##### Modifications etc. (not altering text)

- C21** Pt. III (ss. 41–67) amended by S.I. 1990/582, **reg. 5(1)**  
 Pt. III (ss. 41 - 67) amended (25. 9. 1991) by Atomic Weapons Establishment Act 1991 (c. 46), **ss. 3, 6(2)** Sch. para.9 (with s. 1)  
 Pt. III (ss. 41-67) modified (1.9.1999) by 1998 c. 31, **s. 78**, (with ss. 138(9), 144(6)); S.I. 1999/2323, **art. 2, Sch. 1**  
 Pt. III (ss. 41-67) amended (28.11.1994) by S.I. 1994/2825, **regs. 27, 28**

## Local rating

### 41 Local rating lists.

- (1) In accordance with this Part the valuation officer for a [<sup>F66</sup>billing authority] shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
  - (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
  - (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
  - (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
  - (5) Not later than 31 December preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.
  - (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- [<sup>F67</sup>(6A) As soon as is reasonably practicable after compiling a list the valuation officer shall send a copy of it to the authority.
- (6B) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office.]

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- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.

#### Textual Amendments

- F66** Words in s. 41(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.59** (with s. 118(1)(2)(4))
- F67** S. 41(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 19**

#### [41A] <sup>F68</sup>Local non-domestic rating lists for Welsh billing authorities.

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new valuation officer’s amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
  - (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and
  - (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.

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- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
- “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
  - “old billing authority” means a billing authority which is an old authority;
  - “new billing authority” means a billing authority which is a new principal council;
  - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994;
  - “valuation officer” means a valuation officer for an old billing authority;
  - and
  - “new valuation officer” means a valuation officer for a new billing authority.
- (12) For the purposes of this section—
- (a) references to a valuation officer’s local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;
  - (b) a new valuation officer’s area is the area of the new billing authority for which he is appointed;
  - (c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and
  - (d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.]

#### Textual Amendments

**F68** S. 41A inserted (3.5.1995) by 1994 c. 19, s. 37 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1) (with art. 6(2)-(5))

## 42 Contents of local lists.

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—
- (a) it is situated in the authority’s area,
  - (b) it is a relevant non-domestic hereditament,
  - (c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and
  - (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
- (a) consists entirely of property which is not domestic, or
  - (b) is a composite hereditament.

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- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show [<sup>F69</sup>the rateable value of the hereditament]
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

#### Textual Amendments

**F69** Words substituted for s. 42(4)(a)(b) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 20](#)

#### [42A <sup>F70</sup>Rural settlement list.

- (1) Each billing authority shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.
- (3) The settlements referred to in subsection (2) above are those which—
  - (a) are wholly or partly within the authority's area,
  - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
  - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority's area.
- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).]

#### Textual Amendments

**F70** [S. 42A](#) inserted (19.11.1997) by [1997 c. 29, s. 1, Sch. 1 para. 1](#); [S.I. 1997/2752, art. 2\(1\)](#) (with [art. 2\(2\)](#))

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### [<sup>F71</sup>42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.
- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office.]

#### Textual Amendments

**F71** S. 42B inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 1**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

### 43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
  - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to [<sup>F72</sup>subsections (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$



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- (5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

- [<sup>F73</sup>(6A) Where subsection (6B) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (6B) This subsection applies where—

- (a) on the day concerned the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year,
- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
- (c) on the day concerned—
  - (i) the whole or part of the hereditament is used as a qualifying general store or qualifying post office, or
  - (ii) any conditions prescribed by the Secretary of State by order are satisfied;

and subsections (6C) to (6E) below apply for the purposes of this subsection.

- (6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—

- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
- (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.

- (6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—

- (a) it is used for the purposes of the Post Office (within the meaning of the Post Office Act 1953), and
- (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.

- (6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied]

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- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F74</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

#### Textual Amendments

- F72** Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F73** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F74** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2) (4))

#### Modifications etc. (not altering text)

- C22** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C23** S. 43 modified by S.I. 1990/608, **reg. 7**  
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**  
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C24** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379, Pt. (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C25** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

#### 44 Occupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F75</sup>
- (3) . . . <sup>F76</sup>
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [<sup>F77</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.

#### Textual Amendments

- F75** Words repealed by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 21(2), **Sch. 12 Pt. II** Note 4
- F76** S. 44(3) repealed by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 21(3), **Sch. 12 Pt. II** Note 4
- F77** Words in s. 44(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.61** (with s. 118(1)(2) (4))

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**Modifications etc. (not altering text)**

**C26** S. 44 modified (for relevant period 1.4.1999 - 31.03.05) by [S.I. 1999/3379](#), **Pt. II** ( regs. 3-14) Sch 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

[<sup>F78</sup> **44A Partly occupied hereditaments.**

- (1) Where a hereditament is shown in a [<sup>F79</sup>billing authority's] local non-domestic rating list and it appears to the authority that part of the hereditament is unoccupied but will remain so for a short time only the authority may require the valuation officer for the authority to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament and to certify the apportionment to the authority.
- (2) The reference in subsection (1) above to the rateable value of the hereditament is a reference to the rateable value shown under section 42(4) above as regards the hereditament for the day on which the authority makes its requirement.
- (3) For the purposes of this section an apportionment under subsection (1) above shall be treated as applicable for any day which—
  - (a) falls within the operative period in relation to the apportionment, and
  - (b) is a day for which the rateable value shown under section 42(4) above as regards the hereditament to which the apportionment relates is the same as that so shown for the day on which the authority requires the apportionment.
- (4) References in this section to the operative period in relation to an apportionment are references to the period beginning—
  - (a) where requiring the apportionment does not have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day on which the hereditament to which the apportionment relates became partly unoccupied, and
  - (b) where requiring the apportionment does have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day immediately following the end of that period,and ending with the first day on which one or more of the events listed below occurs.
- (5) The events are—
  - (a) the occupation of any of the unoccupied part of the hereditament to which the apportionment relates;
  - (b) the ending of the rate period in which the authority requires the apportionment;
  - (c) the requiring of a further apportionment under subsection (1) above in relation to the hereditament to which the apportionment relates;
  - (d) the hereditament to which the apportionment relates becoming completely unoccupied.
- (6) Subsection (7) below applies where—
  - (a) a [<sup>F80</sup>billing authority] requires an apportionment under subsection (1) above, and
  - (b) the hereditament to which the apportionment relates does not fall within a class prescribed under section 45(1)(d) below.

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(7) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—

“(2) A is such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament.

(2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”

(8) Subsection (9) below applies where—

- (a) a [<sup>F80</sup>billing authority] requires an apportionment under subsection (1) above, and
- (b) the hereditament to which the apportionment relates falls within a class prescribed under section 45(1)(d) below.

(9) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—

“(2) A is the sum of—

- (a) such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament, and
- (b) one half of such part of that rateable value as is assigned by the relevant apportionment to the unoccupied part of the hereditament.

(2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”

(10) References in subsections (1) to (5) above to the hereditament, in relation to a hereditament which is partly domestic property or partly exempt from local non-domestic rating, shall, except where the reference is to the rateable value of the hereditament, be construed as references to such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating.]

#### Textual Amendments

**F78** S. 44A inserted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 22**

**F79** Words in s. 44A(1) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 62(1)** (with s. 118(1)(2)(4))

**F80** Words in s. 44A(6)(a)(8)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 62(2)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C27** S. 44A modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**

S. 44A modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379](#), **Pt. II** (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

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#### 45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day none of the hereditament is occupied,
  - (b) on the day the ratepayer is the owner of the whole of the hereditament,
  - (c) the hereditament is shown for the day in a local non-domestic rating list in force for the year, and
  - (d) on the day the hereditament falls within a [<sup>F81</sup>class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 10}$$

- (6) This subsection applies where on the day concerned the ratepayer is a charity or trustees for a charity and it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F82</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [<sup>F83</sup>(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
  - (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
  - (c) the fact that the owners of hereditaments fall within prescribed descriptions.]

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#### Textual Amendments

- F81** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**
- F82** Words in s. 45(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.63** (with s. 118(1)(2) (4))
- F83** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(3)**

#### Modifications etc. (not altering text)

- C28** S. 45 applied by [S.I. 1990/145](#), **reg. 3(2)(a)**
- C29** S. 45 modified by [S.I. 1990/608](#), **regs. 3, 7(1)–(4)**  
S. 45 modified (1.4.1992) by [S.I. 1992/557](#), **art. 3(a)**  
S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454](#), **reg. 8(1)**
- C30** S. 45(4)-(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379 Pt. II \(regs. 3-4\)](#) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)
- C31** S. 45(6) modified by [S.I. 1990/145](#), **reg. 3(7)**

#### 46 Unoccupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F84</sup>
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [<sup>F85</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

#### Textual Amendments

- F84** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), ss. 139, 194(4), [Sch. 5 para. 24](#), **Sch. 12 Pt II** Note 4
- F85** Words in s. 46(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.64** (with s. 118(1)(2) (4))

#### [<sup>F86</sup>46A Unoccupied hereditaments: new buildings.

- (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
- (2) Where—
  - (a) a completion notice is served under Schedule 4A below, and
  - (b) the building to which the notice relates is not completed on or before the relevant day,
 then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.

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- (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is—
- (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
  - (b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.
- (4) Where—
- (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
  - (b) the building is not occupied on that day,
- it shall be deemed for the purposes of section 45 above to become unoccupied on that day.
- (5) Where—
- (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
  - (b) the building is one produced by the structural alteration of an existing building,
- the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.
- (6) In this section—
- (a) “building” includes part of a building, and
  - (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

#### Textual Amendments

**F86** S. 46A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 25](#)

#### 47 Discretionary relief.

- (1) Where the first and second conditions mentioned in subsections (2) and (3) below [<sup>F87</sup>or the rural settlement condition and the second condition mentioned in subsection (3) below] are fulfilled for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
- (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [<sup>F88</sup>billing authority] concerned, and
  - (b) sections [<sup>F89</sup>43(4) to (6B)] and 44 above, sections 45(4) to (6) and 46 above, [<sup>F90</sup>regulations under section 58 below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.
- (2) The first condition is that one or more of the following applies on the chargeable day—

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- (a) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
  - (b) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
  - (c) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (3) The second condition is that, during a period which consists of or includes the chargeable day, a decision of the [<sup>F88</sup>billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

[<sup>F91</sup>(3A) The rural settlement condition is—

- (a) that on the chargeable day the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year in which that day falls, and
- (b) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(3B) Where section 43(6B)(c) above does not apply, the billing authority shall not, by virtue of subsection (3A) above, make such a decision as is referred to in subsection (3) above unless it is satisfied that—

- (a) the hereditament is used for purposes which are of benefit to the local community, and
- (b) it would be reasonable for the billing authority to make such a decision, having regard to the interests of persons liable to pay council tax set by it]

(4) A determination under subsection (1)(a) above—

- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
- (b) may be such that the chargeable amount for the day is 0;
- (c) may be varied by a further determination of the authority under subsection (1) (a) above.

(5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under section [<sup>F92</sup>58 below and of any provision of or made under Schedule 7A below] shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.

(6) A decision under subsection (3) above may be revoked by a further decision of the authority.

(7) A decision under subsection (3) above is invalid as regards a day if made [<sup>F93</sup>more than six months] after the end of the financial year in which the day falls.

(8) The Secretary of State may make regulations containing provision—

- (a) requiring notice to be given of any determination or decision;
- (b) limiting the power to revoke a decision or vary a determination;



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- (c) as to other matters incidental to this section.
- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- <sup>F94</sup>(a) a billing authority; or
  - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.]

#### Textual Amendments

- F87** Words in s. 47(1) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F88** Words in s. 47(1)(a)(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(1)** (with s. 118(1)(2)(4))
- F89** Words in s. 47(1)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F90** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(2)**
- F91** S. 47(3A)-(3B) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 3(b)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F92** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 26(3)**
- F93** Words in s. 47(7) inserted (1.4.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 23**; S.I. 1997/1097, **art. 2(b)(c)**
- F94** Words in s. 47(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 65(2)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C32** S. 47 applied (4.3.1996) by S.I. 1996/263, **regs. 1, 16(5)**  
S. 47 amended (28.11.1994) by S.I. 1994/2825, **reg. 29**
- C33** S. 47(2)(a) modified by S.I. 1990/145, **reg. 3(7)**

#### 48 Discretionary relief: supplementary.

- (1) This section applies for the purposes of section 47 above [<sup>F95</sup>(but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)].
- (2) A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears that when next in use it will be wholly or mainly used for charitable purposes.
- (3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
- (4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
- (5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

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### Textual Amendments

**F95** Words in s. 48(1) added (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 4**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)

## 49 Reduction or remission of liability.

- (1) A [<sup>F96</sup>billing authority] may—
  - (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
  - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
  - (a) the ratepayer would sustain hardship if the authority did not do so, and
  - (b) it is reasonable for the authority to do so, having regard to the interests of persons [<sup>F97</sup>liable to pay council tax set by it].
- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this section) taking account of anything done under section 47 above [<sup>F98</sup>, the effect of any regulations under section 58 below, and the effect of any provision of or made under Schedule 7A below.]
- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

### Textual Amendments

**F96** Words in s. 49(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(1)** (with s. 118(1)(2)(4))

**F97** Words in s. 49(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 66(2)** (with s. 118(1)(2)(4))

**F98** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 27**

## 50 Joint owners or occupiers.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
  - (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;

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- (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.
- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

## 51 Exemption.

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

### *Central rating*

## 52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards.
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled five years later.
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than 31 December preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- [<sup>F99</sup>(6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the five year period for which it is in force does not detract from the duty to maintain it.

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### Textual Amendments

**F99** S. 52(6A)(6B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 28**

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### 53 Contents of central lists.

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [<sup>F100</sup>one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
  - (a) is occupied or (if unoccupied) owned by him, and
  - (b) falls within [<sup>F101</sup>any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- [<sup>F102</sup>(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
  - (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
  - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]
- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

#### Textual Amendments

**F100** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(2\)](#)

**F101** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(3\)](#)

**F102** [S. 53\(4\)\(4A\)](#) substituted for s. 53(4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 29\(4\)](#)

### 54 Central rating: liability.

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—

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- (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

**Modifications etc. (not altering text)**

- C34** S. 54 modified by S.I. 1990/608, regs. 4(2)(7), 7  
S. 54 modified (W.) (31.12.1999) by S.I. 1999/3454, reg. 8(1)

*General*

**55 Alteration of lists.**

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
- (a) the officer must inform the [<sup>F103</sup>billing authority] or Secretary of State (as the case may be), and
  - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (4) The regulations may include provision—
- (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,

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- (b) as to the [<sup>F104</sup>manner and] circumstances in which a proposal may be made [<sup>F105</sup>and the information to be included in a proposal],
  - (c) as to the period within which a proposal must be made,
  - (d) as to the procedure for [<sup>F106</sup>and subsequent to the making of] a proposal, and
  - [<sup>F107</sup>(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
  - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- (5) The regulations may include provision that, where there is a disagreement [<sup>F108</sup>between a valuation officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
  - (b) about the accuracy of the list],

an appeal may be made to a [<sup>F109</sup>valuation tribunal] established under Schedule 11 below.

- (6) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
  - (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
  - (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
  - (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- [<sup>F110</sup>(a) provision requiring payments or repayments to be made, with or without interest, and]
  - (c) provision as to the recovery (by deduction or otherwise) of sums due.

[<sup>F111</sup>(7A) The regulations may include provision that—

- (a) where a valuation officer for a [<sup>F112</sup>billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) [<sup>F113</sup>or 41A(10)] above, the authority must alter the copy accordingly;
- (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

#### Textual Amendments

**F103** Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))

**F104** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**

**F105** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**

**F106** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**

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- F107** S. 55(4)(dd) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F108** Words and s. 55(5)(a)(b) substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F109** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F110** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**
- F111** S. 55(7A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F112** Words in s. 55(7A)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))
- F113** Words in s. 55(7A)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 84** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with arts. 9(2)-(5))

## 56 Valuation and multipliers.

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

## [<sup>F114</sup>57 Special provision for 1990-95.

Schedule 7A below (which contains special provision for 1990-95) shall have effect.]

### Textual Amendments

- F114** S. 57 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 31**

## 58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
  - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 or 54 above, and
  - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
  - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
  - (b) sections [<sup>F115</sup>43(4) to (6E)] and 44 above, sections 45(4) to (6) and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.



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- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- [<sup>F116</sup>(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.]
- (8) Regulations under this section in their application to a particular [<sup>F117</sup>relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [<sup>F117</sup>the year]; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all [<sup>F118</sup>billing authorities] by way of non-domestic rates as regards a particular financial year [<sup>F119</sup>does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
  - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

#### Textual Amendments

**F115** Words in s. 58(3)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 5**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)

**F116** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, s. 2(1)

**F117** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, s. 2(2)

**F118** Words in s. 58(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 68** (with s. 118(1)(2) (4))

**F119** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, s. 2(3)

#### [<sup>F120</sup>59 Contributions in aid.

Where a contribution in aid of non-domestic rating is made in respect of a Crown hereditament, the contribution shall be paid to the Secretary of State.]



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#### Textual Amendments

**F120** S. 59 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 32](#)

#### 60 Pooling.

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the Secretary of State) shall have effect.

#### 61 Valuation officers.

- (1) The Commissioners of Inland Revenue shall appoint—
  - (a) a valuation officer for each [<sup>F121</sup>billing authority], and
  - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

#### Textual Amendments

**F121** Words in s. 61(1)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para.69](#) (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C35** S. 61 amended (28.11.1994) by [S.I. 1994/2825, reg. 29](#)

#### 62 Administration.

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

#### 63 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.

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- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

### *Interpretation*

#### **64 Hereditaments.**

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
- (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
  - (a) the right is let out or reserved to any person other than the occupier of the land, or
  - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.
- (3) The Secretary of State may make regulations providing that in prescribed cases—
  - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
  - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.
- [<sup>F122</sup>(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
  - (a) are owned by the same person,
  - (b) are not domestic property, and
  - (c) are separately occupied, or available for separate occupation, by persons other than that person,
 a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.
- (3B) Regulations under subsection (3A) above may provide that—
  - (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
  - (b) while such a determination is in force—
    - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
    - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]

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- (4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—
- (a) lands;
  - (b) coal mines;
  - (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
  - <sup>F123</sup>(d) .....
  - (e) any right which is a hereditament by virtue of subsection (2) above.
- (5) Subsection (6) below applies in the case of a hereditament provided and maintained by an authority mentioned in subsection (7) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (6) Any rules as to Crown exemption which would have applied apart from this subsection shall not—
- (a) detract from any duty to show the hereditament in a local or central non-domestic rating list,
  - (b) prevent a person being subject to a non-domestic rate as regards the hereditament under section 43, 45 or 54 above, or
  - (c) prevent the person being liable to pay in respect of the rate.
- (7) The authorities are—
- (a) a county council,
  - <sup>F124</sup>(aa) a county borough council,]
  - (b) a district council,
  - (c) a London borough council,
  - (d) the Common Council,
  - <sup>F125</sup>(da) the Service Authority for the National Criminal Intelligence Service;
  - (db) the Service Authority for the National Crime Squad;]
  - <sup>F126</sup>(e) .....
  - <sup>F126</sup>(f) .....
- <sup>F127</sup>(7A) The Secretary of State may by order provide that subsection (6) above shall also apply in relation to any hereditament of a prescribed class.
- (7B) For the purposes of subsection (7A) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (7C) Without prejudice to the generality of subsection (7B) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (7D) A hereditament is a Crown hereditament if—
- (a) it is occupied by or on behalf of the Crown for public purposes,
  - (b) though unoccupied, it appears that it will be occupied by or on behalf of the Crown for public purposes when next in occupation, or
  - (c) it is provided and maintained by an authority mentioned in subsection (7) above for purposes connected with the administration of justice, police purposes or other Crown purposes.]

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- (8) A hereditament is non-domestic if either—
- (a) it consists entirely of property which is not domestic, or
  - (b) it is a composite hereditament.
- (9) A hereditament is composite if part only of it consists of domestic property.
- (10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- (11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.
- [<sup>F128</sup>(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

#### Textual Amendments

- F122** S. 64(3A)(3B) inserted (7.3.1992) by 1992 c. 14, s. 104, **Sch. 10 para. 2(1)** (with s. 118(1)(2)(4)); S.I. 1992/473, **art. 2**
- F123** S. 64(4)(d) omitted (1.4.1997) by virtue of 1997 c. 29, s. 2(2)
- F124** S. 64(7)(aa) inserted (7.1.1997) by S.I. 1996/3071, art. 2, **Sch. para. 2(1)**
- F125** S. 64(7)(da)(db) inserted (31.10.1997) by 1997 c. 50, s. 134(1), **Sch. 9 para. 55**; S.I. 1997/2390, **art. 2(2)(u)** (with arts. 3 - 7)
- F126** S. 64(7)(e)(f) repealed (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F127** S. 64(7A)–(7D) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 33**
- F128** S. 64(12) inserted (7.3.1992) by 1992 c. 14, s. 104, **Sch. 10 para. 2(2)** (with s. 118(1)(2)(4)); S.I. 1992/473, **art. 2**

#### Modifications etc. (not altering text)

- C36** S. 64 applied (29.4.1996) by 1996 c. 12, **S. 2(3)**
- C37** S. 64(6) applied (7.7.1995) by S.I. 1995/1679, **art. 2**
- C38** S. 64(10) excluded by S.I. 1990/2329, **reg. 3(3)**

## 65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to [<sup>F129</sup>the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
  - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;

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- (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
  - (a) which was used in or on the hereditament when it was last in use, or
  - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
  - (a) the use of it for the holding of public meetings in furtherance of a person’s candidature at a parliamentary or local government election, or
  - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.
- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the <sup>M3</sup>Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [<sup>F130</sup>(8A) In a case where—
  - (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
  - (b) section 64(2) above does not apply, and
  - (c) apart from this subsection, the hereditament is not occupied,the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- (9) .....

**Textual Amendments**

**F129** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)

**F130** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34

**Modifications etc. (not altering text)**

**C39** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)

**C40** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)

S. 65(6) modified (w) (11.3.1999) by S.I. 1999/450, art. 158, 1

S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1

S. 65(6) applied (with modifications) (28.4.1999) by 1999/1214, reg. 3(3)

**Marginal Citations**

**M3** 1983 c. 2.

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VALID FROM 01/04/2000

**[65A** <sup>F131</sup>**Crown property.**

- (1) This Part applies to the Crown as it applies to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
  - (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
  - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
  - (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
  - (b) is not provided or maintained by a local authority [<sup>F132</sup>, a police authority established under section 3 of the Police Act 1996, the Service Authority for the National Criminal Intelligence Service or the Service Authority for the National Crime Squad]] established under section 3 of the <sup>M4</sup>Police Act 1996.
- (5) In this section—
  - (a) references to this Part include any subordinate legislation (within the meaning of the <sup>M5</sup>Interpretation Act 1978) made under it, and
  - (b) “local authority” has the same meaning as in the <sup>M6</sup>Local Government Act 1972, and includes the Common Council of the City of London.
- (6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.
- (7) Subsection (3) above does not affect the power conferred by section 64(3) above

**Textual Amendments**

**F131** S. 65A inserted (1.4.2000) by 1997 c. 29, s. 3; S.I. 1998/2329, art. 3(1) (with art. 3(2))

**F132** Words in s. 65A(4)(b) substituted (1.4.1998) by 1997 c. 50, s. 134(1), Sch. 9 para. 56; S.I. 1997/354, art. 2(2)(ay) (with art. 8)

**Marginal Citations**

**M4** 1996 c. 16.

**M5** 1978 c. 30.

**M6** 1972 c. 70.

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## 66 Domestic property.

- (1) [<sup>F133</sup>Subject to subsections (2), (2B) and 2E below], property is domestic if—
- (a) it is used wholly for the purposes of living accommodation,
  - (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
  - (c) it is a private garage [<sup>F134</sup>which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
  - (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.
- [<sup>F135</sup>(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—
- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
  - (b) which is not self-contained self-catering accommodation provided commercially.
- [ Subsection (2) above does not apply if—
- <sup>F136</sup>(2A) (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
- (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]

(2B) A building or self-contained part of a building is not domestic property if—

    - (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, and
    - (b) on that day his interest in the building or part is such as to enable him to let it for such periods.

(2C) For the purposes of subsection (2B) the relevant person is—

    - (a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
    - (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.

(2D) Subsection (2B) above does not apply where the building or self-contained part is used as the sole or main residence of any person <sup>F137</sup>. . . ]

[<sup>F138</sup>(2E) Property is not domestic property if it is timeshare accommodation within the meaning of the Timeshare Act 1992.]

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- [<sup>F139</sup>(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]
- [<sup>F140</sup>(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.
- (4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]
- (5) Property not in use is domestic if it appears that when next in use it will be domestic.
- (6) <sup>F141</sup> .....
- (7) Whether anything is a caravan shall be construed in accordance with Part I of the <sup>M7</sup>Caravan Sites and Control of Development Act 1960.
- (8) <sup>F141</sup> .....
- [<sup>F142</sup>(8A) In this section—
- “business” includes—
- (a) any activity carried on by a body of persons, whether corporate or unincorporate, and
- (b) any activity carried on by a charity;
- “commercially” means on a commercial basis, and with a view to the realisation of profits; and
- “relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]
- (9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

#### Textual Amendments

- F133** Words in s. 66(1) (which were inserted by S.I. 1990/162, **art. 3(4)**) substituted (1.4.1993) by S.I. 1993/542, **art. 2(a)**
- F134** Words inserted by S.I. 1990/162, **art. 3(2)(b)**
- F135** S. 66 subsections(2)–(2D) substituted for subsection (2) by S.I. 1990/162 art. 3(3)
- F136** S. 66(2A) substituted (1. 4. 1991) by S.I. 1991/474, **art. 3(1)**
- F137** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), **Sch. 14** (with s. 118(1)(2)(4))
- F138** S. 66(2E) inserted (1.4.1993) by S.I. 1993/542, **art. 2(b)**
- F139** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(2)(4)(5)**
- F140** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, s. **1(3)(4)(5)**
- F141** S. 66(6)(8) repealed (*retrospectively*) by Caravans (Standard Community Charge and Rating) Act 1991 (c. 2), s. **1(2)(3)**
- F142** S. 66(8A) inserted by S.I. 1990/162, **art. 3(4)**



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#### **Modifications etc. (not altering text)**

**C41** S. 66 applied (29.4.1996) by 1996 c. 12, s. 2(3)

#### **Marginal Citations**

**M7** 1960 c. 62.

### **67 Interpretation: other provisions.**

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
  - (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for <sup>F143</sup>billing authorities] and the central valuation officer.
  - (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
  - (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
  - (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, <sup>F144</sup>or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
  - (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
  - (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), 45(6) and 47(2) above.
  - (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.
  - (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.
- <sup>F145</sup>(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—
- (a) are occupied or owned by a person designated under section 53(1) above, and
  - (b) fall within any description prescribed in relation to him under section 53(1).]
- (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.
  - (11) The <sup>M8</sup>1967 Act is the General Rate Act 1967.

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(12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.

(13) This section and sections 64 to 66 above apply for the purposes of this Part.

**Textual Amendments**

**F143** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.72** (with s. 118(1)(2)(4))

**F144** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**

**F145** S. 67(9A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**

**Modifications etc. (not altering text)**

**C42** S. 67 applied (29.4.1996) by 1996 c. 12, s. 2(3)

**Marginal Citations**

**M8** 1967 c. 9.

**PART IV**

**PRECEPTS AND LEVIES**

*Precepts*

<sup>F146</sup>**68** .....

**Textual Amendments**

**F146** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4))

<sup>F147</sup>**69** .....

**Textual Amendments**

**F147** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F148</sup>**70** .....

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**Textual Amendments**

**F148** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F149</sup>**71** .....

**Textual Amendments**

**F149** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F150</sup>**72** .....

**Textual Amendments**

**F150** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F151</sup>**73** .....

**Textual Amendments**

**F151** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F152</sup>**74** **Levies.**

- (1) In this section “levying body” means any body which—
  - (a) is established by or under an Act,
  - (b) apart from section 117 below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
  - (c) is not a precepting authority, combined police authority, combined fire authority, magistrates’ courts committee or probation committee.

(2) Whereas a levying body has (by virtue of section 117 below) no such power under the Act concerned in respect of a chargeable financial year, the Secretary of State may make regulations conferring on each levying body power to issue to the council concerned and in accordance with the regulations a levy (to be so called) in respect of any chargeable financial year.

[<sup>F153</sup>(2A) The reference in subsection (2) above to the council concerned includes a reference to a council to which the functions of the council concerned in relation to the whole or any part of its area have been transferred by or in consequence of an order under section 17 of the Local Government Act 1992.]

- (3) The regulations may include provision—
  - (a) as to when levies are to be issued;

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- (b) imposing a maximum limit on levies;
  - (c) as to apportionment where a body issues levies to more than one council;
  - (d) conferring a power to issue levies by way of substitute for others;
  - (e) as to the payment (in instalments or otherwise) of amounts in respect of which levies are issued;
  - (f) conferring a right to interest on anything unpaid.
- (4) The regulations may include provision—
- <sup>F154</sup>(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
  - (b) that a county council making calculations in accordance with section 43 of that Act (originally or by way of substitute) may anticipate a levy;]
  - (c) as to the treatment as special expenses of amounts so anticipated;
  - (d) as to the treatment of any levy actually issued.
- <sup>F155</sup>(5) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
  - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.]
- (6) In this section “Act” includes a private or local Act.
- <sup>F156</sup>(7) For the purposes of this section—
- (a) a Welsh joint planning board constituted under section 2(1B) of the Town and Country Planning Act 1990; <sup>F157</sup> . . .
  - <sup>F157</sup>(b) . . . . .
- shall be treated as a levying body with respect to which regulations may be made under subsection (2) above.]

#### Textual Amendments

- F152** S. 74 extended (1. 12. 1991) by [Water Resources Act 1991 \(c. 57\)](#), **ss. 133**, 225(2) (with **ss. 16(6)**, 179, 222(3), 224(1), **Sch. 22 para. 1**, **Sch. 23 para. 6**)
- F153** S. 74(2A) inserted (28.11.1994) by [The Local Government Changes for England \(Finance\) Regulations 1994 \(S.I. 1994/2825\)](#), **reg. 5**
- F154** S. 74(4)(a)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(1)** (with s. 118(1)(2)(4))
- F155** S. 74(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(2)** (with s. 118(1)(2)(4))
- F156** S. 74(7) added (3.4.1995) by 1994 c. 19, s. 20(4), **Sch. 6 Pt. II para. 21** (with **ss. 54(5)(7)**, 55(5), **Sch. 17 paras. 22(1)**, 23(2)); S.I. 1995/852, art. 4(1), **Sch. 2** (with art. 4(2)-(6))
- F157** S. 74(7)(b) and the word “and” immediately preceding it repealed (1.4.1997) by 1995 c. 25, s. 120(3), **Sch. 24** (with **ss. 7(6)**, 115, 117); S.I. 1996/2560, art. 2, **Sch.**

#### Modifications etc. (not altering text)

- C43** S. 74 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(1)**, **Sch. 26 paras. 3(1)(2)**, 17, 40(4), 57(6), 58
- C44** S. 74 modified (5.7.1994) by 1994 c. 19, **ss. 39**, 66(2)(b), **Sch. 13 para. 14** (with **ss. 54(5)(7)**, 55(5), **Sch. 17 paras. 22(1)**, 23(2))

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- C45** S. 74 restricted (*prosp.*) by 1995 c. 25, ss. 120(2), 125(3), **Sch. 23 Pt. I para. 15(6)** (with ss. 7(6), 115, 117)
- C46** S. 74(2) 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**

<sup>F158</sup>**74A** .....

#### Textual Amendments

**F158** S. 74A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 54**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

## 75 Special levies.

- (1) This section applies as regards any body—
  - (a) which has no power to levy a rate by virtue of regulations under section 118 below, or
  - (b) whose power to levy a rate is modified by regulations under that section.
- (2) The [<sup>F159</sup>appropriate Minister] may make regulations conferring on any such body power to issue in respect of prescribed chargeable financial years and in accordance with the regulations—
  - (a) a special levy (to be so called) to such [<sup>F160</sup>billing authority] as is prescribed as regards the body concerned, or
  - (b) special levies (to be so called) to such [<sup>F161</sup>billing authorities] as are prescribed as regards the body concerned.
- (3) The regulations may include provision as to the body's expenditure, or the proportion of its expenditure, which may be met from the proceeds of a special levy or special levies.
- (4) The regulations may include provision—
  - (a) as to when special levies are to be issued;
  - (b) imposing a maximum limit on special levies;
  - (c) as to apportionment where a body issues special levies to more than one [<sup>F162</sup>billing authority];
  - (d) conferring a power to issue special levies by way of substitute for others;
  - (e) as to the payment (in instalments or otherwise) of amounts in respect of which special levies are issued;
  - (f) conferring a right to interest on anything unpaid.
- (5) The regulations may include provision requiring a [<sup>F162</sup>billing authority] to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
  - <sup>F163</sup>(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;
  - (b) as to the treatment as special expenses of amounts so anticipated;
  - (c) as to the treatment of any special levy actually issued.

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[<sup>F164</sup>(7) The regulations may include—

- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
- (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.]

[<sup>F165</sup>(8) In this section “the appropriate Minister” has the same meaning as in section 118 below.]

#### Textual Amendments

**F159** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(2)**

**F160** Words in s. 75(2)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 73(1)(a)** (with s. 118(1)(2)(4))

**F161** Words in s. 75(2)(b) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 73(1)(b)** (with s. 118(1)(2)(4))

**F162** Words in s. 75(4)(c)(5) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 73(2)** (with s. 118(1)(2)(4))

**F163** S. 75(6)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 73(3)** (with s. 118(1)(2)(4))

**F164** S. 75(7) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 73(4)** (with s. 118(1)(2)(4))

**F165** S. 75(8) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(4)**

<sup>F166</sup>75A .....

#### Textual Amendments

**F166** [S. 75A](#) (which was inserted by [1989 c. 42](#), s. 139, **Sch. 5 para. 56**) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

## PART V

### GRANTS

#### Modifications etc. (not altering text)

**C47** Part V amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 34**

### Introduction

## 76 Interpretation.

(1) This section applies for the purposes of this Part.

[<sup>F167</sup>(2) A receiving authority is any billing authority or major precepting authority.]

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- (4) A specified body is any body which provides services for local authorities and is specified in regulations made by the Secretary of State under this subsection; but a body is not a specified body as regards a financial year unless the regulations specifying it are in force before the year begins.
- (5) Before exercising the power to make regulations under subsection (4) above the Secretary of State shall consult such representatives of local government as appear to him to be appropriate.
- (6) Any regulations made under section 2(7) of the <sup>M9</sup>Local Government Act 1974 or section 56(9) of the <sup>M10</sup>Local Government, Planning and Land Act 1980 shall have effect for the purposes of subsection (4) above as if they had been made under it.

**Textual Amendments**

**F167** S. 76(2) substituted (6.3.1992) for s. 76(2)(3) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.8** (with s. 118(1)(2)(4))

**Modifications etc. (not altering text)**

**C48** S. 76 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

**Marginal Citations**

**M9** 1974 c. 7.

**M10** 1980 c. 65.

77 ..... **F168**

**Textual Amendments**

**F168** S. 77 repealed by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), ss. 139, 194(4), **Sch. 5 para. 57(1)(2)**, **Sch. 12 Pt. II** Note 4

*Revenue support grant*

**78 Revenue support grant.**

- (1) For each chargeable financial year the Secretary of State shall pay a grant (to be called revenue support grant) to receiving authorities and specified bodies in accordance with this Part.
- (2) For each chargeable financial year the Secretary of State shall make a determination under this section.
- (3) A determination shall state—
  - (a) the amount of the grant for the year,
  - (b) what amount of the grant he proposes to pay to receiving authorities, and
  - (c) what amount of the grant he proposes to pay to each specified body.
- (4) Different amounts may be stated under subsection (3)(c) above in relation to different specified bodies.

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- (5) Before making a determination the Secretary of State shall—
- (a) consult such representatives of local government as appear to him to be appropriate, and
  - (b) obtain the Treasury’s consent.

<sup>F169</sup>(6) .....

<sup>F169</sup>(7) .....

#### Textual Amendments

**F169** S. 78(6)(7) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 9, **Sch.14** (with s. 118(1)(2)(4))

#### [78A] <sup>F170</sup>Local government finance reports.

- (1) A determination under section 78 above shall be specified in a report (to be called a local government finance report).
- (2) A local government finance report shall also specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the amount of revenue support grant which under this Part falls to be paid to such authorities for the financial year to which the report relates (the financial year concerned).
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.]

#### Textual Amendments

**F170** S. 78A inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.10** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C49** s. 78A modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

#### 79 Effect of report’s approval.

- (1) This section applies where in accordance with [<sup>F171</sup>sections 78 and 78A] above a determination as regards revenue support grant has been made for a financial year and specified in a report which has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons the Secretary of State shall pay the amount stated in the determination as the amount of the revenue support grant for the year.



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- (3) The Secretary of State shall pay to receiving authorities the amount stated in the determination under section 78(3)(b) above, and shall pay to specified bodies the aggregate of the amounts stated in the determination under section 78(3)(c) above.
- (4) The amount falling to be paid to receiving authorities shall be distributed among and paid to them in accordance with [<sup>F172</sup>sections 82 and 83 below].
- (5) The amount to be paid to a particular specified body shall be the amount stated in relation to it under section 78(3)(c) above.
- (6) Where a sum falls to be paid to a specified body by way of revenue support grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; and any such time may fall within or after the financial year concerned.

**Textual Amendments**

- F171** Words in s. 79(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 11(1)** (with s. 118(1)(2)(4))
- F172** Words in s. 79(4) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 11(2)** (with s. 118(1)(2)(4))

**Modifications etc. (not altering text)**

- C50** S. 79(2)(3) modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**  
S. 79(2)(3) modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
S. 79(2)(3) restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

<sup>F173</sup>**80** .....

**Textual Amendments**

- F173** S. 80 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 12, **Sch.14** (with s. 118(1)(2)(4))

<sup>F174</sup>**81** .....

**Textual Amendments**

- F174** S. 81 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 12, **Sch.14** (with s. 118(1)(2)(4))

**[82** <sup>F175</sup> **Calculation of sums payable.**

- (1) As soon as is reasonably practicable after a local government finance report for a financial year has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.

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- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution so specified.
- (3) The power to make a calculation under subsection (2) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under section 84A below in relation to the local government finance report.
- (4) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under subsection (1) or (2) above the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (5) Subsection (4) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this section (whether before or after a determination is made for the year under section 78 above).
- (6) As soon as is reasonably practicable after making a calculation under subsection (1) or (2) above the Secretary of State shall, subject to subsection (7) below, inform each receiving authority of the sum he calculates falls to be paid to it by way of revenue support grant for the year.
- (7) If the Secretary of State calculates in the case of a particular receiving authority that no sum falls to be paid to it as mentioned in subsection (6) above, he shall inform the receiving authority of that fact.]

#### Textual Amendments

**F175** S. 82 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.13** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C51** S. 82 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

### 83 Payment of sums.

- (1) Where a calculation is made under section 82(1) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year concerned, as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under section 82(1) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.

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- (5) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under section 82(1) above, a sum equal to the difference shall be paid by the authority to the Secretary of State on such day after the end of the financial year concerned as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

**Modifications etc. (not altering text)**

- C52** S. 83 modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**  
S. 83(1)-(5) modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
**C53** S. 83 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**  
S. 83 modified (12.1.2000) (*temp*) by S.I. 1999/3435, **art. 2**

<sup>F176</sup>**84** .....

**Textual Amendments**

- F176** S. 84 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. II para. 14, **Sch.14** (with s. 118(1)(2)(4))

<sup>F177</sup>*Revenue support grant: amending reports*

**Textual Amendments**

- F177** Ss. 84A-84C and cross heading inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.15** (with s. 118(1)(2)(4))

<sup>F178</sup>**84A Amending reports.**

- (1) Subject to subsection (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this section.
- (2) An amending report under this section shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.

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- (6) Where an amending report under this section has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this section in relation to the same local government finance report.

**Textual Amendments**

**F178** Ss. 84A-84C inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.15** (with s. 118(1)(2)(4))

**<sup>F179</sup>84B Calculation of sums payable under amending reports.**

- (1) As soon as is reasonably practicable after an amending report made under section 84A above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the financial year concerned in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under subsection (2) above after whichever is the later of—
- (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (4) Subsections (4) to (7) of section 82 above apply in relation to calculations made under subsections (1) and (2) above as they apply in relation to calculations made under subsections (1) and (2) of that section.

**Textual Amendments**

**F179** Ss. 84A-84C inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.15** (with s. 118(1)(2)(4))

**<sup>F180</sup>84C Payment of sums under amending reports.**

- (1) This section applies where a calculation (the relevant calculation) is made under section 84B(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.

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- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this section “the relevant previous calculation” means—
  - (a) in relation to a calculation made under section 84B(1) above, the calculation under section 82(1) above or, where a further calculation has been made under section 82(2) above, that further calculation;
  - (b) in relation to a calculation made under section 84B(2) above, the calculation made under section 84B(1) above.]

#### Textual Amendments

**F180** Ss. 84A-84C inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.15** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C54** S. 84C modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**

S. 84C restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

### *Additional grant*

## **85 Additional grant.**

- (1) This section applies where a [<sup>F181</sup>local government finance report] for a chargeable financial year has been approved by the House of Commons, and before the year ends the Secretary of State forms the view that fresh circumstances affecting the finances of local authorities have arisen since the approval.
- (2) For the year concerned the Secretary of State may pay a grant (to be called additional grant) to receiving authorities in accordance with this Part.
- (3) Where the Secretary of State proposes to pay additional grant for a financial year he shall make a determination under this section.
- (4) A determination shall state—
  - (a) the amount of the grant for the year, and
  - (b) the basis on which he proposes to distribute it among receiving authorities.
- (5) Before making a determination the Secretary of State shall obtain the Treasury’s consent.
- (6) A determination shall be specified in a report and the report shall be laid before the House of Commons.
- (7) As soon as is reasonably practicable after the report is laid before the House of Commons the Secretary of State shall send a copy of it to each [<sup>F182</sup>receiving authority].

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#### Textual Amendments

- F181** Words in s. 85(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 16(1)** (with s. 118(1)(2)(4))
- F182** Words in s. 85(7) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 16(2)** (with s. 118(1)(2)(4))

### 86 Effect of report's approval.

- (1) This section applies where in accordance with section 85 above a determination as regards additional grant has been made for a financial year and specified in a report which has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons—
  - (a) the Secretary of State shall pay the amount stated in the determination as the amount of the additional grant for the year, and
  - (b) the amount shall be distributed on the basis stated in the determination.
- (3) Where a sum falls to be paid to a receiving authority by way of additional grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; and any such time may fall within or after the financial year concerned.

**F183**(4) .....

**F183**(5) .....

**F183**(6) .....

#### Textual Amendments

- F183** S. 86(4)-(6) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), **Sch. 10 Pt. II para. 17, Sch.14** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C55** S. 86(2)(3) modified by **S.I. 1990/493, reg. 8(1)** and by **S.I. 1990/609, reg. 5(1)**  
 S. 86(2)(3) modified (1.4.1993) by **S.I. 1992/2996, reg. 4(1)**  
 S. 86(2)(3) restricted (1.4.1993) by **S.I. 1993/613, reg. 5(1)**

### *Transport grants*

### 87 Transport grants.

- (1) The Secretary of State shall pay to a defined council a grant for a chargeable financial year if he accepts that at least some of its estimated relevant transport expenditure for the year is appropriate to be taken into account for the purposes of this section.
- (2) The amount of the grant shall be a proportion of so much of the council's estimated relevant transport expenditure for the year as he accepts under subsection (1) above.

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- (3) The proportion shall be such as is determined for the year by the Secretary of State and shall be the same as regards each council to which a grant is paid for the year under this section.
- (4) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State thinks fit; and any such time need not fall within the financial year concerned.
- (5) In deciding whether to accept any of a council's estimated relevant transport expenditure for a financial year under subsection (1) above, and how much of it to accept, the Secretary of State may have regard to the following matters (in addition to any other matters he thinks fit)—
  - (a) whether the council's relevant transport expenditure for any preceding financial year or years is greater or smaller than its estimated relevant transport expenditure for that year or those years;
  - (b) the extent (if any) to which it is greater or smaller.
- (6) The total accepted under subsection (1) above as regards all defined councils for a particular financial year shall not exceed such amount as is approved by the Treasury for the year.

**Modifications etc. (not altering text)**

C56 S. 87(5)(a) amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 35](#)

## 88 Transport grants: supplementary.

- (1) This section applies for the purposes of section 87 above.
- (2) Each of the following is a defined council—
  - (a) a county council,
  - <sup>[F184]</sup>(aa) a county borough council,
  - (b) a metropolitan district council,
  - (c) a London borough council, and
  - (d) the Common Council.
- (3) A council's relevant transport expenditure for a financial year is the expenditure it calculates it incurred in the year in connection with—
  - (a) highways or the regulation of traffic (where the council is English), or
  - (b) highways, the regulation of traffic or public transport (where the council is Welsh).
- (4) But in making the calculation expenditure shall be left out of account unless, at the time the calculation is made, it is <sup>[F185]</sup>expenditure for capital purposes within the meaning of Pt. IV of the Local Government and Housing Act 1989].
- (5) A council's estimated relevant transport expenditure for a financial year is the expenditure it estimates it will incur in the year in connection with—
  - (a) highways or the regulation of traffic (where the council is English), or
  - (b) highways, the regulation of traffic or public transport (where the council is Welsh).



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- (6) But in making the estimate expenditure shall be left out of account unless, at the time the estimate is made, it is [<sup>F185</sup>expenditure for capital purposes within the meaning of Pt. IV of the Local Government and Housing Act 1989].

#### Textual Amendments

- F184** S. 88(2)(aa) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 85** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with art. 9(2)-(5))
- F185** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 60**

[<sup>F186</sup>Other grants]

#### Textual Amendments

- F186** Ss. 88A, 88B and cross-heading substituted (6.3.1992) for s. 88A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 61**) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.18** (with s. 118(1)(2)(4))

#### [<sup>F187</sup>88A Council tax grants.

- (1) If regulations under section 13 of the Local Government Finance Act 1992 (reduced amounts of tax) have effect as regards a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a billing authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of the council tax set by it for the financial year concerned.]

#### Textual Amendments

- F187** Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 61**) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.18** (with s. 118(1)(2)(4))



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## [<sup>F188</sup>88B Special grants.

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a special grant) in accordance with this section to a relevant authority.
- (2) Where the Secretary of State proposes to make one special grant he shall, before making the grant, make a determination stating with respect to the grant—
  - (a) to which authority it is to be paid,
  - (b) the purpose for which it is to be paid, and
  - (c) the amount of the grant or the manner in which the amount is to be calculated.
- (3) Where the Secretary of State proposes to make two or more special grants to different authorities he shall, before making the grants, make a determination stating with respect to the grants—
  - (a) to which authorities they are to be paid,
  - (b) the purpose for which they are to be paid, and
  - (c) either—
    - (i) the amount of the grant which he proposes to pay to each authority or the manner in which the amount is to be calculated, or
    - (ii) the total amount which he proposes to distribute among the authorities by way of special grants and the basis on which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Secretary of State considers desirable of the main features of the determination.
- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable after the report has been so laid, the Secretary of State shall send a copy of it to any relevant authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State, with the consent of the Treasury, intends to impose on the payment of (or of any instalment of) any special grant to which the report relates; and the conditions may—
  - (a) require the provision of returns or other information before a payment is made to the relevant authority concerned, or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- (9) For the purposes of this section each of the following is a relevant authority—
  - (a) a receiving authority;
  - (b) a metropolitan county passenger transport authority established by section 28 of the <sup>M11</sup>Local Government Act 1985.]

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### Textual Amendments

**F188** Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 61**) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.18** (with s. 118(1)(2)(4))

### Marginal Citations

**M11** 1985 c. 51.

## PART VI

### FUNDS

#### *Funds*

#### **89 Collection funds.**

- (1) Every [<sup>F189</sup>billing authority] shall establish, and then maintain, a fund (to be called its collection fund) in accordance with this Part.
- (2) [<sup>F190</sup>Subject to subsection (2A) below,]An authority's collection fund must be established on 1 April 1990.
- [<sup>F191</sup>(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, 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.
- [<sup>F191</sup>(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.]
- (3) Section 101(1)(b) of the <sup>M12</sup>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 [<sup>F192</sup>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 [<sup>F193</sup>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.

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### Textual Amendments

**F189** 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))

**F190** Words in s. 89(2) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)**

**F191** S. 89(2A)(2B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)(2)**

**F192** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

**F193** 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)

**C57** S. 89 applied (28.11.1994) by S.I. 1994/2825, **reg. 16(2)**

**C58** S. 89(2) applied with modifications (28.11.1998) by S.I. 1994/2825, **reg. 16(2)**

**C59** S. 89(2A)(2B) amended (28.11.1994) by S.I. 1994/2825, **reg. 46**

### Marginal Citations

**M12** 1972 c. 70.

## [89A] <sup>F194</sup>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

**F194** 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))

## [90] <sup>F195</sup>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 under regulations made under section 99(3) below,
  - (c) sums received by the authority in respect of any non-domestic rate under this Act,
  - (d) sums received by the authority under paragraph 5(10) or (14) of Schedule 8 below or regulations made under paragraph 5(15) or 6(5) of that Schedule, and
  - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority's collection fund.
- (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),

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- (b) payments to be made by the authority to any major precepting authority under regulations made under section 99(3) below,
  - (c) payments to be made by the authority to the Secretary of State under paragraph 5 of Schedule 8 below or regulations made under sub-paragraph (15) of that paragraph,
  - (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
  - (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

**F195** S. 90 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.20** (with s. 118(1)(2)(4))

## 91 General funds.

- (1) For the purposes of this section each of the following is a relevant authority—
- (a) a district council,
  - [<sup>F196</sup>(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, the functions of district councils in relation to the county council's area,]
  - (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) [<sup>F197</sup>Subject to subsection (3A) below,]An authority's general fund must be established on 1 April 1990.
- [<sup>F198</sup>(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, the general 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.
- <sup>F198</sup>(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 (in this section referred to as “the reorganisation date”).]

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- (4) Any sum received by a relevant authority [<sup>F199</sup>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 [<sup>F200</sup>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 <sup>M13</sup>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.
- [<sup>F201</sup>(8) The assets held in the county fund of a county council such as is referred to in subsection (3B)(b) above 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.]

#### Textual Amendments

- F196** S. 91(1)(aa) inserted (28.11.1994) by S.I. 1994/2825, reg. 7(1)
- F197** Words in s. 91(3) inserted (28.11.1994) by S.I. 1994/2825, reg. 7(2)
- F198** S. 91(3A)(3B) inserted (28.11.1994) by S.I. 1994/2825, reg. 7(3)
- F199** Words in s. 91(4) substituted (28.11.1994) by S.I. 1994/2825, reg. 7(4)
- F200** Words in s. 91(5) substituted (28.11.1994) by S.I. 1994/2825, reg. 7(5)
- F201** S. 91(8) added (28.11.1994) by S.I. 1994/2825, reg. 7(6)

#### Modifications etc. (not altering text)

- C60** S. 91 applied (28.11.1994) by S.I. 1994/2825, reg. 16(1)(a)
- C61** S. 91(3) applied with modifications (28.11.1994) by S.I. 1994/2825, reg. 16(1)(a)

#### Marginal Citations

- M13** 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—
- about the relationship of a relevant authority's general fund to its other funds;
  - 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 [<sup>F202</sup>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

**F202** Words in S. 92(4) substituted (28.11.1994) by [S.I. 1994/2825, reg. 8](#)

#### Modifications etc. (not altering text)

**C62** 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.

*Calculations*

F203<sup>95</sup> .....

**Textual Amendments**

**F203** S. 95 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

F204<sup>96</sup> .....

**Textual Amendments**

**F204** S. 96 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

*Transfers between funds*

[97] <sup>F205</sup>**Principal transfers between funds.**

- (1) Subject to subsection (2) below, a billing authority which has made calculations in accordance with sections 32 to 36 of the Local Government Finance Act 1992 (originally or by way of substitute) shall transfer from its collection fund to its general fund an amount which shall be calculated by applying the formula—



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$$B \times T$$

where—

B is the amount calculated (or last calculated) by the authority under section 33(1) of that Act as the basic amount of its council tax;

T is the amount determined for item T in section 33(1) of that Act.

- (2) Where the amount given by subsection (1) above is a negative amount, the authority shall transfer the equivalent positive amount from its general fund to its collection fund.
- (3) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a surplus in its collection fund for the preceding year, it shall transfer from its collection fund to its general fund an amount equal to so much of the surplus as, in accordance with the regulations, the authority calculates to be its share.
- (4) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a deficit in its collection fund for the preceding year, it shall transfer from its general fund to its collection fund an amount equal to so much of the deficit as, in accordance with the regulations, the authority calculates must be borne by it.
- (5) In this section and sections 98 and 99 below, any reference to a billing authority’s general fund shall be construed in relation to the Common Council as a reference to the City fund.]

**Textual Amendments**  
**F205** S. 97 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.22** (with s. 118(1)(2)(4))

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**Modifications etc. (not altering text)**  
**C63** S. 97 restricted (6.3.1992) by 1992 c. 14, s. 62(2) (with s. 118(1)(2)(4))  
 S. 97 modified (27.7.1999) by 1992 c. 14, s. 52k(2) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)  
 S. 97 modified (27.7.1999) by 1992 c. 14, s. 52V(3)(as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

**98 Other transfers between funds.**

<sup>F206</sup>(1) .....

<sup>F206</sup>(2) .....

- (3) Regulations under section 89(5) above may include provision that—
  - (a) any sum to which they relate shall be transferred from an authority’s collection fund to its general fund <sup>F207</sup> . . . ;
  - (b) the sum so transferred shall be held, invested or otherwise used in such manner as may be prescribed;
  - (c) a sum equal to the sum transferred shall be transferred to the authority’s collection fund from its general fund <sup>F207</sup> . . . ;



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<sup>F208</sup>(d) .....

- (4) If the Secretary of State directs it to do so, a [<sup>F209</sup>billing authority] shall transfer from its collection fund to its general fund <sup>F210</sup> . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.
- (5) If the Secretary of State directs it to do so, a [<sup>F209</sup>billing authority] shall transfer to its collection fund from its general fund <sup>F211</sup> . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.
- (6) Different directions may be given to different authorities under [<sup>F212</sup>subsection (4) or (5)] above.

#### Textual Amendments

- F206** S. 98(1)(2) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(a), **Sch.14** (with s. 118(1)(2)(4))
- F207** Words in s. 98(3)(a)(c) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(b), **Sch.14** (with s. 118(1)(2)(4))
- F208** S. 98(3)(d) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(b), **Sch.14** (with s. 118(1)(2)(4))
- F209** Words in s. 98(4)(5) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(2)** (with s. 118(1)(2)(4))
- F210** Words in s. 98(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(c), **Sch.14** (with s. 118(1)(2)(4))
- F211** Words in s. 98(5) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(d), **Sch.14** (with s. 118(1)(2)(4))
- F212** Words in s. 98(6) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(3)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C64** S. 98 restricted (6.3.1992) by 1992 c. 14, s. 62(2) (with s. 118(1)(2)(4))  
S. 98 modified (27.7.1999) by 1992 c. 14, s. 52K(2) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)  
S. 98 modified (27.7.1999) by 1992 c. 14, s. 52V(3) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

### Regulations about funds

#### [99] <sup>F213</sup>Regulations about funds.

- (1) The Secretary of State may make regulations about the discharge of the following liabilities of a billing authority—
- the liability to pay anything from its collection fund or its general fund in respect of any precept issued by a major or local precepting authority under Part I of the Local Government Finance Act 1992;
  - the liability to transfer anything from its collection fund under section 97(1) or (3) above; and
  - the liability to transfer anything from its general fund under section 97(2) or (4) above.

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- (2) The regulations may include provision—
- (a) that anything falling to be paid or transferred must be paid or transferred within a prescribed period;
  - (b) that anything falling to be paid or transferred must be paid or transferred in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;
  - (c) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
  - (d) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
  - (e) as to the circumstances in which the billing authority is to be treated as having discharged the liabilities mentioned in subsection (1) above;
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (1)(a) above; and
  - (g) as to the transfer back of any excess amount transferred by the billing authority in purported discharge of the liability mentioned in subsection (1)(b) or (c) above.
- (3) The Secretary of State may by regulations make provision as regards any financial year—
- (a) that a billing authority must estimate at a prescribed time in the preceding financial year and in accordance with prescribed rules whether there is a deficit or surplus in its collection fund for that year and, if so, the amount of the deficit or surplus;
  - (b) that any surplus or deficit so estimated shall in the financial year concerned—
    - (i) be shared among, or be borne between, the billing authority and major precepting authorities in accordance with prescribed rules; or
    - (ii) in the case of the financial year beginning in 1993, belong solely to, or be borne solely by, the billing authority;
  - (c) that the billing authority must within a prescribed period inform any major precepting authorities of the effects of any estimates and rules mentioned in paragraphs (a) and (b) above;
  - (d) as to the manner in which any payments which fall to be made by a billing authority or a major precepting authority by virtue of any provision included in regulations under paragraph (a) or (b) above must be made;
  - (e) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by a major precepting authority or a billing authority in purported discharge of any liability arising by virtue of any provision included in regulations under paragraph (a) or (b) above.
- (4) The Secretary of State may make regulations requiring transfers between funds, or adjustments or assumptions, to be made to take account of any substitute calculation under section 32(4) of the Local Government Finance Act 1992.
- (5) The Secretary of State may make regulations providing that sums standing to the credit of a billing authority's collection fund at any time in a financial year must not exceed a total to be calculated in such manner as may be prescribed.

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- (6) Regulations under subsection (5) above in their application to a particular financial year (including regulations amending others) shall not be effective unless they come into force before 1 January in the preceding financial year; but this does not affect regulations which merely revoke others.]

#### Textual Amendments

**F213** S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))

## <sup>F214</sup>PART VII

#### Textual Amendments

**F214** Part VII (ss. 100-110) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

## PART VIII

### FINANCIAL ADMINISTRATION

#### Modifications etc. (not altering text)

**C65** Pt. VIII (ss. 111-116) applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**  
 Pt. VIII (ss. 111-116) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, **Sch. 5 Pt. I para. 4(1)**  
 Power to make provision about matters of the kind dealt with by Pt. VIII (ss. 111-116) conferred (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4** para. (i); S.I. 1997/1930, **art. 3(2)(m)** (with art. 3(3))  
 Pt. VIII: power to apply conferred (31.8.2000) by 1997 c. 25, s. **59D(4)** (as inserted (31.8.2000) by 1999 c. 22, s. **83(2)**, (with s. 107, Sch. 14 para. 7(2)); S.I. 2000/1920, **art. 3(b)**

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## 111 Interpretation.

- (1) This section applies for the purposes of this Part.
- (2) Each of the following is a relevant authority
  - (a) a county council,
  - [<sup>F218</sup>(aa) a county borough council,]
  - (b) a district council,
  - (c) a London borough council,
  - (d) . . . <sup>F219</sup>
  - [<sup>F220</sup>(e) a police authority established under [<sup>F221</sup>section 3 of the Police Act 1996]],
  - [<sup>F222</sup>(ea) the Service Authority for the National Crime Squad;]
  - <sup>F223</sup>(f) . . . . .
  - (g) a metropolitan county fire and civil defence authority,
  - (h) the London Fire and Civil Defence Authority,
  - (i) a metropolitan county passenger transport authority,
  - (j) a waste disposal authority,
  - (k) the Council of the Isles of Scilly,
  - <sup>F223</sup>(l) . . . . .
  - (m) a combined fire authority.
- (3) The <sup>M14</sup>1972 Act is the Local Government Act 1972 and the <sup>M15</sup>1985 Act is the Local Government Act 1985.
- (4) The commencement day is the day on which this Part comes into force.
- (5) This Part shall come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

### Textual Amendments

**F218** S. 11(2)(aa) inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 3** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with art. 6(2)-(5))

**F219** S. 11(2)(d) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), **Sch. 13 Pt. I**

**F220** S. 11(2)(e) substituted (1.10.1994 for certain purposes and otherwise 1.4.1995) by 1994 c. 29, **s. 31**; S.I. 1994/2025, **art. 6(1)**; S.I. 1994/3262, art. 4, **Sch.** (with arts. 4(2)-(8), 5)

**F221** Words in s. 11(2)(e) substituted (22.8.1996) by 1996 c. 16, ss. 103, 104(1), **Sch. 7 Pt. I para. 1(2)(zb)**

**F222** S. 11(2)(ea) inserted (1.4.1998) by 1997 c. 50, **s. 68**; S.I. 1998/354, **art. 2(2)(ag)** (with art. 8)

**F223** S. 11(2)(f)(l) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4, **Sch.**

### Marginal Citations

**M14** 1972 c. 70.

**M15** 1985 c. 51.

## 112 Financial administration as to certain authorities.

- (1) On and after the commencement day each authority mentioned in subsection (2) below shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.

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(2) The authorities are—

- [<sup>F224</sup>(a) any police authority established under [<sup>F225</sup>section 3 of the Police Act 1996]],
- [<sup>F226</sup>(ab) the Service Authority for the National Crime Squad, and]
- (b) any combined fire authority.

#### Textual Amendments

- F224** S. 112(2)(a) substituted (1.10.1994 for certain purposes and otherwise 1.4.1995) by 1994, c. 29, s. 43, Sch. 4 Pt. I para. 33; S.I. 1994/2025, art. 6(1); S.I. 1994/3262, art. 4(1), Sch. (with arts. 4(2)-(8), 5)
- F225** Words in s. 112(2)(a) substituted (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), Sch. 7 Pt. I para. 1(2) (zb)
- F226** S. 112(2)(ab) substituted for word “and” in s. 112(2)(a) (1.4.1998) by virtue of 1997 c. 50, s. 88, Sch. 6 para. 27; S.I. 1998/354, art. 2(2)(au) (with art. 8)

### 113 Qualifications of responsible officer.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
  - (a) he is a member of one or more of the bodies mentioned in subsection (3) below;
  - (b) immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—
  - (a) the Institute of Chartered Accountants in England and Wales,
  - (b) the Institute of Chartered Accountants of Scotland,
  - (c) the Chartered Association of Certified Accountants,
  - (d) the Chartered Institute of Public Finance and Accountancy,
  - (e) the Institute of Chartered Accountants in Ireland,
  - (f) the Chartered Institute of Management Accountants, and
  - (g) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.

#### Modifications etc. (not altering text)

- C66** S. 113(2)(b) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, Sch. 5 Pt. I para. 4(2)

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## 114 Functions of responsible officer as regards reports.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act or section 112 above shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the authority, a committee [<sup>F227</sup> of the authority, a person holding any office or employment under the authority, a member of a police force maintained by the authority,], or a joint committee on which the authority is represented—
  - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful,
  - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority, or
  - (c) is about to enter an item of account the entry of which is unlawful.
- (3) The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.
- [<sup>F228</sup>(3A) It shall be the duty of the chief finance officer of a relevant authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
  - (a) with the person who is for the time being designated as the head of the authority's paid service under section 4 of the Local Government and Housing Act 1989; and
  - (b) with the person who is for the time being responsible for performing the duties of the authority's monitoring officer under section 5 of that Act.]
  - (4) Where a chief finance officer of a relevant authority has made a report under this section he shall send a copy of it to—
    - (a) the person who at the time the report is made has the duty to audit the authority's accounts, and
    - (b) each person who at that time is a member of the authority.
  - (5) Subject to subsection (6) below, the duties of a chief finance officer of a relevant authority under subsections (2) and (3) above shall be performed by him personally.
  - (6) If the chief finance officer is unable to act owing to absence or illness his duties under subsections (2) and (3) above shall be performed—
    - (a) by such member of his staff as is a member of one or more of the bodies mentioned in section 113(3) above and is for the time being nominated by the chief finance officer for the purposes of this section, or
    - (b) if no member of his staff is a member of one or more of those bodies, by such member of his staff as is for the time being nominated by the chief finance officer for the purposes of this section.
  - (7) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.

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(8) In this section—

- (a) references to a joint committee are to a committee on which two or more relevant authorities are represented, and
- (b) references to a committee (joint or otherwise) include references to a sub-committee.

[<sup>F229</sup>(9) The National Crime Squad shall be treated as a police force for the purposes of subsection (2) above.]

#### Textual Amendments

**F227** Words in s. 114(2) substituted (1.10.1994) by 1994 c. 29, s. 43, **Sch. 4 Pt. I para. 34**; S.I. 1994/2025, **art. 6(1)(2)(e)(g)**

**F228** S. 114(3A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 66**

**F229** S. 114(9) added (1.4.1998) by 1997 c. 50, s. 88, **Sch. 6 para. 28**; S.I. 1998/354, **art. 2(2)(au)** (with art. 8)

#### Modifications etc. (not altering text)

**C67** S. 114 amended (28.11.1994) by S.I. 1994/2825, **regs. 36, 37(1)**

S. 114 applied (with modifications) by S.I. 1994/2825, **reg. 37(1)**

VALID FROM 07/11/2001

#### [<sup>F230</sup>114A] **Functions of responsible officer as regards reports—local authorities operating executive arrangements**

- (1) The person having responsibility under section 151 of the 1972 Act for the administration of the financial affairs of a relevant authority which is operating executive arrangements shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of an authority that is referred to in subsection (1) shall make a report under this section to the executive of that authority if it appears to him that, in the course of the discharge of functions of the authority, the executive or a person on behalf of the executive—
  - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful;
  - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority; or
  - (c) is about to enter an item of account the entry of which is unlawful.
- (3) It shall be the duty of the chief finance officer of an authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
  - (a) with the person who is for the time being designated as the head of the authority's paid service under section 4 of the Local Government and Housing Act 1989; and

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- (b) with the person who is for the time being responsible for performing the duties of the authority's monitoring officer under section 5 and 5A of that Act <sup>F231</sup>.
- (4) Where a chief finance officer has made a report under this section he shall send a copy of it to—
- (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) where the authority has a mayor and council manager executive, the person who at that time is the council manager.
- (5) Subsections (5) and (6) of section 114 shall apply in relation to duties under subsections (2) and (3) of this section as they apply in relation to duties under subsections (2) and (3) of that section.
- (6) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.]

#### Textual Amendments

**F230** S. 114A inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 20\(2\)](#) and inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 19\(2\)](#)

**F231** Section 5A is inserted by article 23(2) of this Order.

### 115 Authority's duties as regards reports.

- (1) This section applies where copies of a report under section 114 above have been sent under section 114(4) above.
- (2) The authority shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) Section 101 of the 1972 Act (delegation) shall not apply to the duty under subsection (2) above where the authority is one to which that section would apply apart from this subsection.
- (5) If the report was made under section 114(2) above, during the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (6) If the report was made under section 114(3) above, during the prohibition period the authority shall not enter into any new agreement which may involve the incurring of expenditure (at any time) by the authority.
- (7) If subsection (5) above is not complied with, and the authority makes any payment in the prohibition period as a result of the course of conduct being pursued, it shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).



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- (8) If subsection (6) above is not complied with, the authority shall be taken not to have had power to enter into the agreement (notwithstanding any option to do so under contract or otherwise).
- (9) In this section “the prohibition period” means the period—
  - (a) beginning with the day on which copies of the report are sent, and
  - (b) ending with the first business day to fall after the day (if any) on which the authority’s consideration of the report under subsection (2) above is concluded.
- (10) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (9)(b) above.
- (11) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (9)(b) above.
- (12) In subsection (9)(b) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England and Wales.

**Modifications etc. (not altering text)**

- C68** S. 115 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**  
S. 115 applied (conditionally) (28.11.1994) by S.I. 1994/2825, **reg. 36(6)**  
S. 115 amended (28.11.1994) by S.I. 1994/2825, **reg. 36(7)**

VALID FROM 08/05/2000

**[<sup>F232</sup>115] Duties of Mayor of London and London Assembly as regards reports.**

- (1) This section applies where copies of a report under section 114 above by the chief finance officer of the Greater London Authority have been sent under section 114(4) above.
- (2) The Mayor shall consider the report preparatory to making the decisions under subsection (6) below.
- (3) The Assembly shall consider the report at a meeting where it shall decide—
  - (a) whether it agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) it recommends that the Mayor should take in consequence of it.
- (4) The meeting must be held not later than the end of the period of 21 days beginning with the day on which the copies of the report are sent.
- (5) The Mayor must attend the meeting.
- (6) After the meeting, the Mayor shall decide—
  - (a) whether he agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) he proposes to take in consequence of it.

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- (7) In making any decision under subsection (6) above, the Mayor shall take account of any views or recommendations of the Assembly at the meeting.
- (8) The Mayor must make the decisions under subsection (6) above before the end of the period of 14 days beginning with the day on which the meeting of the Assembly concludes.
- (9) Any functions of the Mayor under this section must be exercised by the Mayor personally.
- (10) Section 54 of the 1999 Act (discharge of Assembly functions by committees etc) shall not apply in relation to any function of the Assembly under this section.
- (11) In this section—
  - “the Assembly” means the London Assembly;
  - “the Mayor” means the Mayor of London.]

#### Textual Amendments

**F232** S. 115A inserted (8.5.1999 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(9) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

VALID FROM 11/07/2001

#### <sup>F233</sup> 115B Duties of executive as regards reports

- (1) This section applies where copies of a report under section 114A above have been sent under section 114A(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer’s report, the executive shall prepare a report which specifies—
  - (a) what action (if any) the executive has taken in response to the chief finance officer’s report;
  - (b) what action (if any) the executive proposes to take in response to the chief finance officer’s report and when the executive proposes to take that action;
 and

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- (c) the reasons for taking the action specified in the executive’s report or, as the case may be, for taking no action.
- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
- (a) the person who at the time the report is made has the duty to audit the authority’s accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) the chief finance officer of the authority.
- (8) In this section—
- (a) “chief finance officer” has the same meaning as in section 114A; and
  - (b) “the prohibition period” means the period—
    - (i) beginning with the day on which copies of the chief finance officer’s report are sent; and
    - (ii) ending with the first business day to fall after the day (if any) on which the executive’s consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (11) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England.]

#### Textual Amendments

**F233** S. 115B inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 21\(1\)](#)

#### <sup>F234</sup>**116 Information about meetings.**

- (1) Where it is proposed to hold a meeting under section 115 above the authority’s proper officer shall as soon as is reasonably practicable notify its auditor of the date, time and place of the proposed meeting.
- (2) As soon as is reasonably practicable after a meeting is held under section 115 above the authority’s proper officer shall notify its auditor of any decision made at the meeting.
- (3) For the purposes of this section an authority’s proper officer is the person to whom the authority has for the time being assigned responsibility to notify its auditor under this section.
- (4) For the purposes of this section an authority’s auditor is the person who for the time being has the duty to audit its accounts.

#### Textual Amendments

**F234** [S. 116](#) applied (with modifications) (28.11.1994) by [S.I. 1994/2825](#), [reg. 37\(1\)](#)

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**PART IX**

EXISTING RATES, PRECEPTS AND GRANTS

**117 Rates and precepts: abolition.**

- (1) The <sup>M16</sup>General Rate Act 1967 shall not have effect as regards any time after 31 March 1990.
- (2) As regards any time after 31 March 1990 the Common Council shall have no power to make or levy a rate under section 15 or 18 of the <sup>M17</sup>City of London (Union of Parishes) Act 1907, the <sup>M18</sup>City of London (Tithes and Rates) Act 1910 or section 68(1) of the <sup>M19</sup>London Government Act 1963 (general rate, poor rate and St. Botolph tithe rate).
- (3) Neither the sub-treasurer of the Inner Temple nor the under-treasurer of the Middle Temple shall have power to make or levy a rate as regards any time after 31 March 1990.
- <sup>F235</sup>(4) .....
- (5) In subsection (6) below “levying body” means any body which—
  - (a) is established by or under an Act,
  - (b) apart from subsection (6) below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
  - (c) is not a precepting authority, combined police authority, combined fire authority, magistrates’ courts committee or probation committee.
- (6) In respect of any chargeable financial year no levying body shall have power under the Act concerned to issue a precept to, make a levy on or have its expenses paid by the council concerned.
- (7) In subsections (5) and (6) above “Act” includes a private or local Act.
- (8) The Secretary of State may make regulations providing that the preceding provisions of this section shall have effect subject to prescribed savings.

<p><b>Textual Amendments</b></p> <p><b>F235</b> S. 117(4) repealed (1.4.1993) by S.I. 1993/616, art. 2, Sch. 1 Pt.I</p>
<p><b>Modifications etc. (not altering text)</b></p> <p><b>C69</b> S. 117 excluded by S.I. 1990/70, reg. 13 S. 117 restricted (11.12.1992) by S.I. 1992/2903, reg. 12</p> <p><b>C70</b> S. 117(1) excluded by S.I. 1989/440, art. 6(2)(4) and S.I. 1990/777, regs. 3, 4(1)</p> <p><b>C71</b> S. 117(6) excluded by S.I. 1990/777, reg. 4(2)</p>
<p><b>Marginal Citations</b></p> <p><b>M16</b> 1967 c. 9.</p> <p><b>M17</b> 1907 c. cx1.</p> <p><b>M18</b> 1910 c. xxx.</p> <p><b>M19</b> 1963 c. 33.</p>

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## 118 Rates: power to abolish or modify.

- (1) This section applies as regards any body—
- which is established by or under an Act,
  - which as regards the financial year beginning in 1989 has power (conferred by or under an Act) to levy a rate by reference to the value or yearly value of property, and
  - which is not a <sup>F236</sup>billing authority]
- <sup>F237</sup>and, in the case of an internal drainage board, there shall be disregarded for the purposes of paragraph (b) above any agreement under section 81 of the Land Drainage Act 1976 under which the board have agreed that no drainage rate will be levied on occupiers or owners of certain rateable hereditaments].
- (2) The <sup>F238</sup>[appropriate Minister] may by regulations provide as mentioned in one of the following paragraphs as regards any such body—
- that the body shall have no power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990;
  - that the body’s power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990 shall be modified in a manner specified in the regulations.
- (3) Regulations providing as mentioned in subsection (2)(b) above as regards a body may include provision—
- as to the property (or description of property) in respect of which the rate may be levied and the property (or description of property) in respect of which the rate may not be levied;
  - as to the body’s expenditure, or the proportion of its expenditure, which may be met from the proceeds of the rate.
- (4) Regulations may provide as mentioned in this section in such way as the <sup>F238</sup>[appropriate Minister] thinks fit (whether by amending provisions or otherwise).
- (5) In this section “Act” includes a private or local Act <sup>F239</sup>and “the appropriate minister” means—
- as respects any internal drainage board whose district is wholly within England, the Minister of Agriculture, Fisheries and Food;
  - as respects any internal drainage board whose district is partly in England and partly in Wales, that Minister and the Secretary of State acting jointly; and
  - as respects any other body, the Secretary of State.]

### Textual Amendments

**F236** Words in s. 118(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.74** (with s. 118(1)(2)(4))

**F237** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 61(7)**

**F238** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(2)**

**F239** Definition added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(3)**

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119 ..... F240

#### Textual Amendments

**F240** S. 119 repealed and superseded by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), ss. 149, 194(4), [Sch. 12 Pt. II](#)

#### 120 Refund of overpayments.

Section 9(2) of the 1967 Act (restrictions on refund of overpayments) shall have effect, and be deemed always to have had effect, as if after paragraph (b) there were inserted—

“; or

- (c) if the amount paid was charged in accordance with the understanding generally prevailing at the time when the payment was demanded about the application of the relevant statutory provisions.”

#### 121 Valuation according to tone of list.

- (1) Where for the purposes of section 20 of the 1967 Act a hereditament is valued on the basis of the assumptions specified in subsection (1) of that section (basis of valuation for the purposes of a proposal to alter a valuation list to be consistent with the tone of the list), no account shall be taken of a change to which this subsection applies unless it is one which—
- (a) affects the physical state or physical enjoyment of the hereditament, or
  - (b) affects the physical state of the locality in which the hereditament is situated or, though it does not affect the physical state of the locality, is nonetheless physically manifest there.
- (2) Subsection (1) above applies to any change in the state of the hereditament or the state of the locality in which the hereditament is situated which has occurred since the time by reference to which the value of the hereditament is to be ascertained, other than one relating to a factor which is a relevant factor within the meaning of that section.
- (3) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.

#### 122 Rating of statutory water undertakings.

- (1) The following section shall be substituted for section 31 of the 1967 Act—

##### “31 Statutory water undertakings.

- (1) The rateable values of the hereditaments in any rating district which are occupied, otherwise than as dwellings, for the water purposes of a statutory water undertaking (hereafter in this section and in Schedule 4 to this Act referred to as “water hereditaments” of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.

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- (2) For the purposes of subsection (1) of this section, a hereditament is occupied for the water purposes of a statutory water undertaking if it is occupied for the purposes of any of the undertakers' functions with respect to the supply of water.
- (3) In this section and the said Schedule 4, references to statutory water undertakers shall be construed in accordance with section 11(6) of the <sup>M20</sup>Water Act 1973 (and references to statutory water undertakings shall be construed accordingly)."
- (2) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.

#### Marginal Citations

M20 1973 c. 37.

### 123 Rating amendments: miscellaneous.

- (1) This subsection applies to a proposal for an alteration of a valuation list which, if made, would have the effect of rating as a non-water hereditament of a statutory water undertaking a hereditament which—
  - (a) was previously so rated but ceased to be so rated by virtue of an alteration made on or after 4 December 1987,
  - (b) was occupied for the purposes of the undertaking at the time of the proposal in pursuance of which the earlier alteration was made, and
  - (c) was not at that time occupied for the purposes of the undertakers' functions with respect to the supply of water.
- (2) This subsection applies to a proposal for an alteration of a valuation list which—
  - (a) would, if made, have the effect of reversing an alteration of the list made on or after 11 February 1988, and
  - (b) would not fall to be made but for section 121 above.
- (3) Where in the case of a proposal to which subsection (1) or (2) above applies there has been, since the making of the proposal in pursuance of which the earlier alteration was made, such a change of circumstances in relation to the hereditament to which the proposal relates as is mentioned in any of paragraphs (a) to (h) of section 68(4) of the 1967 Act, the change of circumstances shall be disregarded for the purposes of dealing with the proposal.
- (4) This subsection applies to an alteration of a valuation list which—
  - (a) is made in pursuance of a proposal to which subsection (1) above applies, or
  - (b) has the effect of reversing an alteration of the list made on or after 11 February 1988 and would not have fallen to be made but for section 121 above.
- (5) An alteration to which subsection (4) above applies shall be deemed to have had effect—
  - (a) if the earlier alteration was made in pursuance of a proposal made before 10 March 1988, from that date, and



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- (b) if the earlier alteration was made in pursuance of a proposal made on or after 10 March 1988, from the date that the earlier alteration had effect, notwithstanding in either case that the date from which the alteration is deemed to have had effect differs from the date provided by section 79(1) of the 1967 Act.
- (6) For the purposes of subsection (1) above, a hereditament is rated as a non-water hereditament of a statutory water undertaking if its value is ascertained otherwise than in accordance with the provisions of Schedule 4 to the 1967 Act.
- (7) In this section, the reference in subsection (1)(c) to statutory water undertakers is a reference to a water authority or statutory water company within the meaning of the <sup>M21</sup>Water Act 1973 and “statutory water undertaking” shall be construed accordingly.
- (8) In this section and sections 120 to 122 above—
- (a) “the 1967 Act” means the <sup>M22</sup>General Rate Act 1967,
  - (b) “valuation list” has the meaning assigned by section 115(1) of that Act, and
  - (c) references to the date on which a proposal is made are references to the date on which the proposal is served on the valuation officer or, where the proposal is made by the valuation officer, is served on the occupier of the hereditament to which the proposal relates.

#### Marginal Citations

**M21** 1973 c. 37.

**M22** 1967 c. 9.

## 124 Rate support grant: abolition.

- (1) No payments by way of rate support grant shall be made for a financial year beginning in or after 1990.
- (2) The Secretary of State may by order repeal any enactment relating to rate support grant.
- (3) If a sum paid to an authority under any provision repealed under subsection (2) above is less than the amount which should have been paid to it under the provision, the Secretary of State shall calculate the amount equal to the difference and pay a sum equal to that amount to the authority.
- (4) If a sum in excess of an amount payable to an authority has been paid under any provision repealed under subsection (2) above, the Secretary of State shall calculate the amount equal to the excess and a sum equal to that amount shall be due from the authority to the Secretary of State.
- (5) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by deduction he may deduct a sum equalling (or sums together equalling) that sum from anything the authority is entitled to receive from him (whether by way of revenue support grant or otherwise).
- (6) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by payment it shall be payable on such day as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.



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- (7) The Secretary of State may decide that a sum due under subsection (4) above is to be recoverable partly by deduction and partly by payment, and in such a case subsections (5) and (6) above shall have effect with appropriate modifications.
- (8) The Secretary of State may decide differently under subsections (5) to (7) above as regards sums due from different authorities or as regards sums due from the same authority in respect of different financial years.

## 125 Transport grants: abolition.

Section 6(1) to (7) of the <sup>M23</sup>Local Government Act 1974 (supplementary grants for transport purposes) shall not have effect for a financial year beginning in or after 1990.

### Marginal Citations

M23 1974 c. 7.

## 126 Variation of multipliers in supplementary reports.

- (1) In section 61 of the <sup>M24</sup>Local Government, Planning and Land Act 1980 (in this section referred to as “the 1980 Act”) subsection (4A) (which was inserted by paragraph 10 of Schedule 1 to the <sup>M25</sup>Rate Support Grants Act 1986 and restricts the scope for the variation of multipliers in supplementary reports) shall cease to have effect.
- (2) If it appears to the Secretary of State that, in a supplementary report under section 61 of the 1980 Act for any year (whether beginning before or after the passing of this Act), he should specify a fresh determination of a multiplier, in place of the determination thereof (in this section referred to as “the earlier determination”) specified in the Rate Support Grant Report or any supplementary report for the year in question, he may make the fresh determination (and any calculation required by section 2(4) of the Rate Support Grants Act 1986) on the basis of such information, assumptions and determinations as he thinks appropriate.
- (3) Without prejudice to the generality of subsection (2) above, in the exercise of his discretion under that subsection the Secretary of State may disregard any information received or determination made after such time or times as appear to him to be appropriate.
- (4) Expressions used in subsections (2) and (3) above have the same meaning as in Part VI of the 1980 Act and any reference in this section to a multiplier is a reference to a multiplier determined or purported to be determined in exercise of the power conferred by section 59 of the 1980 Act.
- (5) In subsection (4) above the reference to section 59 of the 1980 Act includes a reference to paragraph 5(1) of Schedule 2 to the <sup>M26</sup>Local Government Finance Act 1982 (which makes corresponding provision for the Receiver for the Metropolitan Police District).
- (6) Nothing in this section shall be taken to prejudice the generality of the powers of the Secretary of State under subsections (4) and (5) of section 65 of the 1980 Act (powers in relation to matters as to which there is no or no sufficient information and in relation to information which is not submitted in accordance with the requirements of subsection (1) of that section).

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**Modifications etc. (not altering text)**

- C72 S. 126(2) modified by [Rate Support Grants Act 1988 \(c. 51, SIF 81:1\)](#), [s. 1\(7\)\(8\)](#)
- C73 S. 126(2) amended by [Rate Support Grants Act 1988 \(c. 51, SIF 81:1\)](#), [s. 2\(5\)](#)
- C74 S. 126(2) excluded by [Rate Support Grants Act 1988 \(c. 51, SIF 81:1\)](#), [s. 3\(8\)](#)

**Marginal Citations**

- M24 1980 c. 65.
- M25 1986 c. 54.
- M26 1982 c. 32.

**127 London Regional Transport grants: amendment.**

- (1) No levy under section 13 of the <sup>M27</sup>London Regional Transport Act 1984 (contribution to expenditure on grants) shall be made in respect of any time after 31 March 1990.
- (2) The Secretary of State may make regulations providing that subsection (1) above shall have effect subject to prescribed savings.

**Marginal Citations**

- M27 1984 c. 32.

**PART X**

SCOTLAND

<sup>F241</sup>**128 Levying of rates.**

**Textual Amendments**

- F241 S. 128 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); S.I. 1994/3150, art. 4(b)(d), [Sch. 2](#)

<sup>F242</sup>**129** .....

**Textual Amendments**

- F242 S. 129 repealed (6.3.1992) by [1992 c. 14, s. 117\(2\)](#), [Sch.14](#) (with s. 118(1)(2)(4))

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## PART XI

### MISCELLANEOUS AND GENERAL

**130**— ..... <sup>F243</sup>  
**132.**

**Textual Amendments**

**F243** Ss. 130–132 repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 194(2), **Sch. 12 Pt. I**

*Other miscellaneous provisions*

<sup>F244</sup>**133** .....

**Textual Amendments**

**F244** S. 133 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F245</sup>**134** .....

**Textual Amendments**

**F245** S. 134 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**135 Social security.**

Schedule 10 below (which amends the <sup>M28</sup>Social Security Act 1986 so as to make provision for benefits in respect of community charges in England and Wales and Scotland) shall have effect.

**Marginal Citations**

**M28** 1986 c. 50.

**136 Tribunals.**

Schedule 11 below (which contains provisions about the establishment of, and other matters relating to, valuation and community charge tribunals) shall have effect.

**137 Amendments.**

Schedule 12 below (which contains amendments) shall have effect.

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## 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—
- <sup>F246</sup>(a) .....
  - <sup>F246</sup>(b) .....
  - <sup>F246</sup>(c) .....
  - <sup>F246</sup>(d) .....
  - (e) a levy issued under regulations under section 74 above,
  - (f) a special levy issued under regulations under section 75 above,
  - <sup>F246</sup>(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 under Schedule 7 below, whether originally or by way of substitute.
- [<sup>F247</sup>(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).]

#### Textual Amendments

**F246** 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))

**F247** 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))

### 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—
- <sup>F248</sup>(a) .....
  - <sup>F248</sup>(b) .....
  - <sup>F248</sup>(c) .....
  - (d) setting a 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

**F248** S. 139(2)(a)-(c)) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

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**[<sup>F249</sup>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 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 [<sup>F250</sup>billing authority];
  - (b) a precepting authority.

[ A proper officer (within the meaning of the <sup>M29</sup>Local Government Act 1972) of a <sup>F251</sup>(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.

[ A community charges registration officer shall supply to a billing authority such <sup>F252</sup>(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.]

<sup>F253</sup>(8) . . . . .]

**Textual Amendments**

**F249** S. 139A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 68**

**F250** 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))

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- F251** 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))  
**F252** 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))  
**F253** 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

**M29** 1972 c. 70.

### 140 Separate administration in England and Wales.

- (1) [<sup>F254</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.
  - (b) separate estimates shall be made under paragraph 5(6) and (7) of Schedule 7 below for the purpose of determining non-domestic rating multipliers,
  - (c) separate non-domestic rating accounts shall be kept,
  - [<sup>F255</sup>(d) separate local government finance reports shall be made, and
  - (e) separate amending reports under section 84A above or paragraph 13 of Schedule 8 below shall be made.]
- (3) [<sup>F256</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

- F254** 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))  
**F255** S. 140(2)(d)(e) substituted (6.3.1992) for paras. (d)-(g) by 1992 c. 14, s. 117(1), **Sch. 13 para. 78(2)** (with s. 118(1)(2)(4))  
**F256** 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.

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- (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.
- (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) and 86(2)) to be read subject to the regulations;
  - (c) requiring prescribed provisions of this Act (such as 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.
- [<sup>F257</sup>(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 and 86 above, paragraph 5(10) and (14) of Schedule 8 below, regulations made under paragraph 5(15) or 6(5) of that Schedule, paragraphs 12 and 15 of that Schedule and section 4 of the <sup>M30</sup>Community Charges (General Reduction) Act 1991.
- (8) The second relevant provisions are sections 83 and 84C above, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.]
- <sup>F258</sup>(9) .....

**Textual Amendments**

**F257** 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))

**F258** 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))

**Marginal Citations**

**M30** 1991 c. 9.

<sup>F259</sup>**141A** .....

**Textual Amendments**

**F259** 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))

<sup>F260</sup>**141B** .....

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### Textual Amendments

**F260** 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 [<sup>F261</sup>the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.
- (3) Subject to subsections [<sup>F262</sup>(3A)] to [<sup>F263</sup>(9A)] 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.
- [<sup>F264</sup>(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]
- (4) The power to make regulations under section . . . <sup>F265</sup> 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.
- (5) As regards the power to make regulations under section 75 or 118 above [<sup>F266</sup>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 <sup>F267</sup> . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- <sup>F268</sup>(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.
- [<sup>F269</sup>(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.



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<sup>F268</sup>(9B) . . . . .]

- (10) Before he makes regulations under section 75 or 118 above [<sup>F270</sup>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

- F261** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 72(2)**
- F262** Words in s. 143(3) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 6(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F263** Words in s. 143(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 80(1)** (with s. 118(1)(2)(4))
- F264** 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))
- F265** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 72(4), **Sch. 12 Pt. II** Note 4
- F266** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 72(5)**
- F267** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 \(c. 51\)](#), **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))
- F268** 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))
- F269** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 72(6)**
- F270** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), 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 [<sup>F454</sup>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 [<sup>F455</sup>(9A)] 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 . . . <sup>F456</sup> 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.
- (5) As regards the power to make regulations under section 75 or 118 above [<sup>F457</sup> 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 <sup>F458</sup> . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.

<sup>F459</sup>(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.

[<sup>F460</sup>(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.

<sup>F459</sup>(9B) . . . . .]

- (10) Before he makes regulations under section 75 or 118 above [<sup>F461</sup> 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.

**Textual Amendments**

**F454** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(2)**

**F455** Words in s. 143(3) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 80(1)** (with s. 118(1)(2)(4))

**F456** 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

**F457** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(5)**

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- F458** 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))
- F459** 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))
- F460** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(6)**
- F461** 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 district council,
  - a London borough council,
  - the Common Council, and
  - the Council of the Isles of Scilly.
- [<sup>F271</sup>(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.]
- (3) A waste disposal authority is an authority established at any time by an order under section 10(1) of the <sup>M31</sup>Local Government Act 1985.
- <sup>F272</sup>(4) . . . . .
- (5) A combined fire authority is a fire authority constituted at any time by a combination scheme under the <sup>M32</sup>Fire Services Act 1947.
- (6) A [<sup>F273</sup>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 on that date is the aggregate of the rateable values on that date of the hereditaments in its area.

#### Textual Amendments

- F271** 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))
- F272** S. 144(4) repealed (E.W.) (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F273** 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)

- C75** S. 144(1) applied (E.W.) (6.3.1992) by 1992 c. 14, **s. 27(8)** (with s. 118(1)(2)(4))

#### Marginal Citations

- M31** 1985 c. 51.

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M32 1947 c. 41.

**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.

<sup>F274</sup>145A .....

**Textual Amendments**  
**F274** 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.**

- <sup>F275</sup>(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.
- [<sup>F276</sup>(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**  
**F275** S. 146(1) repealed (6.3.1992) by 1992 c. 14, s. 117, **Sch. 13 para. 82, Sch.14**  
**F276** 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

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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)**

C76 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.

**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)**

C77 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.

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- (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.

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## SCHEDULES

### <sup>F277</sup>SCHEDULE 1

#### Textual Amendments

**F277** Sch. 1 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)-(4)); Sch. 1 further amended: (6.3.1992) by 1992 c. 14, **s. 101(1)** (with s. 118(1)(2)(4)); (1.4.1992) by S.I. 1992/494, **art. 2(a)(b)**; (1.7.1992) by 1992 c. 6, s. 4, **Sch. 2 para. 98**.

### <sup>F287</sup>SCHEDULE 2

#### Textual Amendments

**F287** Sch. 2 repealed (6.3.1992) by 1992 c. 14, 117(2), Sch.14 (with s. 118(1)-(4)); Sch. 2 further amended (1.7.1992) by 1992 c. 6, s. 4, **Sch. 2 para. 99**

### <sup>F299</sup>SCHEDULE 3

#### Textual Amendments

**F299** Sch. 3 repealed (6.3.1992) by 1992 c. 14, 117(2), Sch.14 (with s. 118(1)-(4))

### <sup>F305</sup>SCHEDULE 4

#### Textual Amendments

**F305** Sch. 4 repealed (6.3.1992) by 1992 c. 14, 117(2), Sch.14 (with s. 118(1)-(4) and subject to saving in relation to Sch. 4 para. 6 by S.I. 1993/1780, **art.2**); Sch. 4 further amended: (6.3.1992) by 1992 c. 14, **s. 102** (with s. 118(1)(2)(4)); (1.7.1992) by 1992 c. 6, ss. 3, 4, Sch. 1, Sch. 2 paras. 100, **101**; Sch. 4 para. 6 subject to an amendment (11.6.1996) by 1995 c. 18, s. 41(4), **Sch. 2 para. 18**; S.I. 1996/1509, **art. 2, Sch.**; Sch. 4 para. 6 subject to an amendment (18.10.1999) by 1998 c. 14, ss. 86(1), **Sch. 7 para.**

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**17**; S.I. 1999/2860, **art. 2(c) Sch. 1** (subject to transitional provisions in Schs. 16-18); Sch. 4 para. 6 amended (so far as it continues to have effect) (2.7.2002) by 2002 c. 16, ss. 14, 22(3), **Sch. 2 Pt. 3 para. 29**; S.I. 2002/1691, **art. 2(l)**

## PART I

### INTRODUCTION

- 1 (1) The Secretary of State may make regulations in relation to the recovery of—
- (a) any sum which has become payable to an authority under any provision included in regulations under paragraph 2 of Schedule 2 above and has not been paid;
  - (b) any sum which has become payable to an authority under any provision included in regulations under paragraph 3 of that Schedule and has not been paid;
  - (c) any sum which has become payable to a chargeable person under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
  - (d) any sum which has become payable to an authority under any provision included in regulations under paragraph 5(2)(a) or (5) of that Schedule and has not been paid;
  - (e) any sum which has become payable (by way of repayment) to a person other than an authority under any provision included in regulations under paragraph 2, 3 or 5(2)(b) or (5) of that Schedule and has not been paid;
  - <sup>F306</sup>(ee) any sum which has become payable under any provision included in regulations under paragraph 21(a) of that Schedule and has not been paid;
  - (f) any sum which has become payable (by way of repayment) to a contributor under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
  - (g) any sum which has become payable to an authority under any provision included in regulations under paragraph 6 of Schedule 3 above and has not been paid.
- (2) References in sub-paragraph (1) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### Textual Amendments

**F306** Sch. 4 para. 1(1)(ee) inserted by S.I. 1989/438, **reg. 60(2)**



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## PART II

### CHARGES: SOLE LIABILITY

#### *Preliminary*

- 2 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(a) above.

#### *Liability orders*

- 3 (1) Regulations under this Schedule may provide that—
- (a) the authority concerned may apply to a magistrates' court for an order (a liability order) against the person by whom the sum is payable;
  - (b) the magistrates' court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
- (2) The regulations may include provision that the order shall be made in respect of an amount equal to the aggregate of—
- (a) the sum payable, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in obtaining the order.
- [<sup>F307</sup>(2A) The regulations may include provision that, where the sum payable is paid after the order has been applied for but before it is made, the magistrates' court shall nonetheless make the order in respect of a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in applying for it.]
- (3) The regulations may include—
- (a) provision prescribing steps to be taken before an application may be made;
  - (b) provision that no application may be made after a prescribed period has expired;
  - (c) provision prescribing the procedure to be followed for the initiation of an application (which may include provision as to form);
  - (d) provision prescribing the procedure to be followed in dealing with an application;
  - (e) provision prescribing the form and contents of an order.

#### **Textual Amendments**

**F307** Sch. 4 para. 3(2A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(2\)](#)

#### *Information*

- 4 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) he shall, during such time as the

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amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the charging authority concerned.

- (2) Relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor's possession or control,
  - (b) the charging authority requests him to supply it, and
  - (c) it falls within a prescribed description of information and relates to the debtor's employment (if any) or income (whether or not from employment) [<sup>F308</sup> or is relevant to whether another person is jointly and severally liable with the debtor for the whole or any part of the amount in respect of which the liability order was made].
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

#### Textual Amendments

**F308** Sch. 4 para. 4(2)(c) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(3\)](#)

#### *Attachment of earnings*

- 5 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual—
- (a) the authority concerned may make an order (an attachment of earnings order) to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made,
  - (b) such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings and to pay the amounts deducted to the authority,
  - (c) the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment, and
  - (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.
- (2) The regulations may include—
- (a) provision allowing an attachment of earnings order to be varied;
  - (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him;
  - (c) provision requiring an order to be in a prescribed form;
  - (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum, and such other particulars as may be prescribed;
  - (e) rules about the rate which may be so specified;
  - (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums towards his administrative costs;

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- (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including sums towards administrative costs) deducted up to the time of the notification;
  - (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have the debtor in his employment or the debtor subsequently ceases to be in his employment;
  - (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order;
  - (j) provision allowing or requiring an order to be discharged.
- (3) The regulations may include provision that while an attachment of earnings order is in force—
- (a) the debtor shall from time to time notify the authority concerned, in a prescribed manner and within a prescribed period, of each occasion when he leaves any employment or becomes employed or re-employed, and shall include in such a notification a statement of his earnings and expected earnings from the employment concerned and of such other matters as may be prescribed;
  - (b) any person who becomes the debtor's employer and knows that the order is in force and by what authority it was made shall notify the authority concerned, in a prescribed manner and within a prescribed period, that he is the debtor's employer, and shall include in such a notification a statement of the debtor's earnings and expected earnings from the employment concerned and of such other matters as may be prescribed.
- (4) The regulations may include provision with respect to the priority to be accorded as between—
- (a) two or more orders made under the regulations;
  - (b) orders made under the regulations and orders made under the <sup>M52</sup>Attachment of Earnings Act 1971.
- (5) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the making or the terms of an attachment of earnings order, or there is a dispute whether payments constitute earnings or as to any other prescribed matter relating to the order.
- (6) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the quashing of an attachment of earnings order or the variation of the terms of such an order).

#### Marginal Citations

M52 1971 c. 32.

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### *Deductions from income support*

- .....
- 6 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is entitled to income support within the meaning of the Social Security Act 1986—
- (a) the authority concerned may apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support, in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) The regulations may include—
- (a) provision allowing or requiring adjudication as regards an application, and provision as to appeals and reviews;
  - (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
  - (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
  - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

### *Distress*

- 7 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) the authority concerned may levy the appropriate amount by distress and sale of the debtor's goods.
- (2) The appropriate amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the charges connected with the distress.
- (3) The regulations may include provision that—
- (a) a distress may be made anywhere in England and Wales;
  - (b) a distress shall not be deemed unlawful on account of any defect or want of form in the liability order and no person making a distress shall be deemed a trespasser on that account;
  - (c) no person making a distress shall be deemed a trespasser from the beginning on account of any subsequent irregularity in making the distress, but a person sustaining special damage by reason of the irregularity may recover full

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satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.

- (4) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the levy of, or an attempt to levy, a distress.
- (5) The regulations may include—
  - (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the discharge of goods distrained or the payment of compensation in respect of goods distrained and sold).

#### *Commitment to prison*

- 8 (1) Regulations under this Schedule may provide that—
  - (a) where an authority has sought to levy an amount by distress under any provision included under paragraph 7 above, the debtor is an individual, and it appears to the authority that no (or insufficient) goods of the debtor can be found on which to levy the amount, the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison;
  - (b) on such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which led to the liability order being made was due to his wilful refusal or culpable neglect;
  - (c) if (and only if) the court is of opinion that his failure was due to his wilful refusal or culpable neglect it may if it thinks fit issue a warrant of commitment against the debtor, or fix a term of imprisonment and postpone the issue of the warrant until such time and on such conditions (if any) as the court thinks just;
  - (d) the warrant shall be made in respect of the relevant amount (within the meaning given by sub-paragraph (2) below);
  - (e) the warrant shall state that amount;
  - (f) the order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant (which shall not exceed 3 months), unless the amount stated in the warrant is sooner paid;
  - (g) the period of imprisonment shall be reduced by a prescribed amount in respect of part payment in prescribed circumstances;
  - (h) a warrant may be directed to the authority concerned and to such other persons (if any) as the court issuing it thinks fit;
  - (i) a warrant may be executed anywhere in England and Wales by any person to whom it is directed.
- (2) The relevant amount is the aggregate of—
  - (a) an amount equal to the appropriate amount within the meaning of paragraph 7 above or (as the case may be) to so much of it as remains outstanding, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs of commitment.
- (3) The regulations may include—

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- (a) provision that a single warrant shall not be issued, under any provision included under this paragraph, against more than one person;
- (b) provision as to the form of a warrant;
- (c) provision allowing remission of payment where no warrant is issued or term of imprisonment fixed;
- (d) provision allowing an application to be renewed where no warrant is issued or term of imprisonment fixed;
- (e) provision that a statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts there stated;
- (f) provision that, for the purpose of enabling inquiry to be made as to the debtor's conduct and means, a justice of the peace may issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) may issue a warrant for his arrest;
- (g) provision that, for the purpose of enabling such inquiry, a justice of the peace may issue a warrant for the debtor's arrest without issuing a summons;
- (h) provision as to the execution of a warrant for arrest (which may include provision allowing it to be executed anywhere in England and Wales).

### *Bankruptcy*

- 9 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the <sup>M54</sup>Insolvency Act 1986 (grounds of creditor's petition).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### **Marginal Citations**

**M54** 1986 c. 45.

### *Winding up*

- 10 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of the Insolvency Act 1986 (winding up of companies by the court) [<sup>F309</sup>or, as the case may be, section 221(5)(b) of that Act (winding up of unregistered companies)].
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### **Textual Amendments**

**F309** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(4\)](#)

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### *Charging orders*

- 11 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor), the charge concerned is a collective community charge, and prescribed conditions are fulfilled—
- (a) the authority concerned may apply to a court for an order (a charging order) imposing, on any interest held by the debtor beneficially in the designated dwelling concerned, a charge for securing the due amount, and
  - (b) a charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.
- (2) The due amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of costs connected with the charging order.
- (3) The regulations may include provision—
- (a) as to the court to which an application may be made (which may be the High Court or a county court);
  - (b) as to the factors to be considered by the court in deciding whether to make a charging order;
  - (c) requiring an order to specify the dwelling and interest concerned, and such other matters as may be prescribed;
  - (d) requiring an order to be in a prescribed form;
  - (e) allowing an order to be made absolutely or subject to conditions;
  - (f) as to the discharge or variation of an order.

### *Relationship between remedies*

- 12 As regards a case where a magistrates' court has made a liability order, regulations under this Schedule may include provision that—
- (a) attachment of earnings may be resorted to more than once;
  - (b) deductions from income support may be resorted to more than once;
  - (c) distress may be resorted to more than once;
  - (d) attachment of earnings, deductions from income support and distress (or any two of them) may be resorted to in any order or alternately (or both);
  - (e) steps by way of attachment, deduction, distress, commitment, bankruptcy, winding up or charging may not be taken while steps by way of another of those methods are being taken;
  - (f) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) the person concerned no steps, or no further steps, by way of attachment, deduction, distress, bankruptcy or charging may be taken.

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### *Magistrates and justices*

- 13 Regulations under this Schedule may include—
- (a) provision for determining what justices and magistrates' courts are to have jurisdiction in cases provided for by the regulations;
  - (b) provision as to the composition of magistrates' courts in cases provided for by the regulations.

### PART III

#### CHARGES: JOINT AND SEVERAL LIABILITY

- 14 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(b) above.
- 15 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) In particular, the regulations may provide that where a sum is payable by a chargeable person and a spouse or manager (as the case may be)—
- (a) a liability order may be made against the chargeable person alone, or against that person and the spouse or manager;
  - (b) a liability order may not be made against the spouse or manager alone;
  - (c) where a liability order has been made against both the chargeable person and the spouse or manager, an attachment of earnings order may be made against one of them or different attachment of earnings orders may be made against each;
  - (d) where a liability order has been made against both, deductions from income support may be made in respect of one of them or of each;
  - (e) where a liability order has been made against both, distress may be made against one of them or against each;
  - (f) where distress has been made against each, a warrant of commitment may be applied for against one of them or different warrants may be applied for against each;
  - (g) where distress has been made against the chargeable person only, a warrant of commitment may be applied for against that person;
  - (h) where a liability order has been made against both, a charging order may be made against one of them or different charging orders may be made against each.
- (3) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse, the regulations may include provision that a warrant of commitment may not be applied for against the spouse unless distress has been made against the chargeable person and it appears to the authority concerned that no (or insufficient) goods of that person can be found.



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- (4) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse or manager, the regulations may include provision that—
- (a) steps by way of attachment, deduction, distress or charging may not be taken against one while steps by way of the same method or another of those methods are being taken against the other;
  - (b) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) one of them no steps, or no further steps, by way of attachment, deduction, distress [<sup>F310</sup>bankruptcy, winding-up or charging may be taken against any of them].
- (5) In this paragraph “chargeable person”, “spouse” and “manager” shall be construed in accordance with sections 16 and 17 above.

#### Textual Amendments

**F310** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(5\)](#)

## [<sup>F311</sup>PART VIA

### CO-OWNERS]

#### Textual Amendments

**F311** Sch. 4 Part VIA (paras. 21A, 21B) inserted by [S.I. 1989/438, reg. 60\(3\)](#)

- 21A This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(ee) above.
- 21B Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Parts II to VI of this Schedule, subject to any modifications the Secretary of State thinks fit.

## PART IV

### CONTRIBUTIONS

- 16 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(c) above.
- 17 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

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## PART V

### DISCOUNT ADJUSTMENTS

- 18 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(d) above.
- 19 Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.

## PART VI

### REPAYMENTS

- 20 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(e) or (f) above.
- 21 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

## PART VII

### PENALTIES

- 22 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(g) above.
- 23 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) Provision as to penalties incurred under paragraph 2(8) to (11) of Schedule 3 above before 1 April 1990 may be included in regulations under this Schedule notwithstanding that no liability to pay amounts in respect of community charges arises before that date.

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## PART VIII

### GENERAL

#### *Exclusion of certain matters*

- 24 Regulations under this Schedule may provide that any matter which could be the subject of an appeal under section 23 above may not be raised in proceedings under the regulations.

#### *Costs*

- 25 Regulations under this Schedule may provide that where a charging authority has received in proceedings under the regulations an amount by way of costs it shall pay an amount (determined in accordance with prescribed rules) to a prescribed person for the benefit of such court as is identified in accordance with prescribed rules.

#### *Termination of proceedings*

- 26 (1) Regulations under this Schedule may provide that in a case where—
- (a) proceedings under the regulations have been taken as regards the recovery of any sum mentioned in paragraph 1(1) above, and
  - (b) the outstanding amount is paid or tendered to the person to whom it is payable,
- that person shall accept the amount, no further steps shall be taken as regards its recovery, and any person committed to prison in pursuance of the proceedings shall be released.
- (2) The outstanding amount is an amount equal to the sum concerned or to so much of it as remains outstanding (as the case may be).
- (3) In a case where costs and charges are relevant the outstanding amount shall be treated as augmented by a sum (of an amount determined in accordance with prescribed rules) in respect of costs and charges incurred in the proceedings up to the time of payment or tender.

#### *Offences*

- 27 (1) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 4 above to supply information and—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
  - (b) in supplying information in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.

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- (2) Regulations under this Schedule may provide that—
- (a) a person shall be guilty of an offence if he is required by any provision included under paragraph 5(1)(d) or (2)(b) above to comply with an attachment of earnings order and fails to do so;
  - (b) it shall be a defence for a person charged with such an offence to prove that he took all reasonable steps to comply with the order.
- (3) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 5(2)(g) or (h) or (3)(a) or (b) above to notify another person and—
- (a) he fails without reasonable excuse to notify the other person in accordance with the provision, or
  - (b) in notifying the other person in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (4) Regulations under this Schedule may provide that a person guilty of an offence under any provision included under sub-paragraphs (1) to (3) above shall be liable on summary conviction to a fine not exceeding—
- (a) level 2 on the standard scale (where the provision is included under sub-paragraph (1)(a) or (3)(a) above), or
  - (b) level 3 on the standard scale (where the provision is included under sub-paragraph (1)(b), (2) or (3)(b) above).
- (5) References in this paragraph to any provision included under paragraph 4 or 5 above include references to any equivalent provision included under paragraph 15, 19 <sup>F312</sup>, 21B] or 23 above.

#### Textual Amendments

**F312** “, 21B” inserted by [S.I. 1989/1057, reg. 3\(3\)](#)

#### Other enactments

- 28 (1) Regulations under this Schedule may apply any provision contained in or made under a relevant enactment, or may apply any such provision subject to prescribed modifications, or may contain provision equivalent to any such provision (whether or not subject to prescribed modifications).
- (2) Relevant enactments are Part VI of the <sup>M55</sup>General Rate Act 1967, the <sup>M56</sup>Attachment of Earnings Act 1971, Part III of the <sup>M57</sup>Social Security Act 1975, the <sup>M58</sup>Charging Orders Act 1979, and any enactment applied by any of those enactments.

#### Marginal Citations

**M55** 1967 c. 9.

**M56** 1971 c. 32.

**M57** 1975 c. 14.

**M58** 1979 c. 53.

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## [<sup>F313</sup>SCHEDULE 4A

### NON-DOMESTIC RATING: NEW BUILDINGS (COMPLETION DAYS)]

#### Textual Amendments

**F313** Sch. 4A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 36

#### Modifications etc. (not altering text)

**C78** Sch. 4A applied (6.3.1992) by 1992 c. 14, s. 17(1) (with s. 118(1)(2)(4))

#### Completion notices

- 1 (1) If it comes to the notice of a [<sup>F314</sup>billing authority] that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.
- (2) If it comes to the notice of a [<sup>F314</sup>billing authority] that a new building in its area has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.
- (3) A [<sup>F314</sup>billing authority] may withdraw a notice under this paragraph by serving on the owner of the building to which the notice relates a subsequent notice under this paragraph.
- (4) Where an appeal under paragraph 4 below has been brought against a notice under this paragraph, the power conferred by sub-paragraph (3) above shall only be exercisable with the consent in writing of the owner of the building to which the notice relates.
- (5) The power conferred by sub-paragraph (3) above shall cease to be exercisable in relation to a notice under this paragraph once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.
- (6) In this Schedule “completion notice” means a notice under this paragraph.

#### Textual Amendments

**F314** Words in Sch. 4A para. 1(1)-(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 83(1) (with s. 118(1)(2)(4))

- 2 (1) A completion notice shall specify the building to which it relates and state the day which the authority proposes as the completion day in relation to the building.
- (2) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is not completed, the authority shall propose as the completion day such day, not later than 3 months from and including the day on which the notice is served, as the authority considers is a day by which the building can reasonably be expected to be completed.

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- (3) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is completed, the authority shall propose as the completion day the day on which the notice is served.

*Determination of completion day*

- 3 (1) If the person on whom a completion notice is served agrees in writing with the authority by whom the notice is served that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.
- (2) Where such an agreement as is mentioned in sub-paragraph (1) above is made, the completion notice relating to the building shall be deemed to have been withdrawn.
- 4 (1) A person on whom a completion notice is served may appeal to a [<sup>F315</sup>valuation tribunal] against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.
- (2) Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine.

**Textual Amendments**

**F315** Words in [Sch. 4A para. 4\(1\)](#) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 83\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

- 5 Where a completion notice is not withdrawn and no appeal under paragraph 4 above is brought against the notice or any appeal under that paragraph is dismissed or withdrawn, the day stated in the notice shall be the completion day in relation to the building.

*Position pending appeal*

- 6 (1) Where an appeal under paragraph 4 above is brought against a completion notice, then in relation to any day on which the appeal is pending section 45 above shall apply by virtue of section 46A(4) above as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.
- (2) The Secretary of State may make regulations providing for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.
- (3) Regulations under sub-paragraph (2) above may include—
- [<sup>F316</sup>(a) provision requiring payments or repayments to be made, with or without interest; and]
- (c) provision as to the recovery (by deduction or otherwise) of sums due.
- (4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

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#### Textual Amendments

**F316** Sch. 4A para. 6(3)(a) substituted (6.3.1992) for para. 6(3)(a)(b) by 1992 c. 14, s. 117(1), Sch. 13 para. 83(3) (with s. 118(1)(2)(4))

#### *Duty to inform valuation officer*

- 7
- (1) A [<sup>F317</sup>billing authority] shall supply to the valuation officer a copy of any completion notice served by it.
  - (2) If a [<sup>F317</sup>billing authority] withdraws a completion notice, it shall inform the valuation officer of that fact.
  - (3) A [<sup>F317</sup>billing authority] shall supply the valuation officer with details of any agreement to which it is a party and by virtue of which a completion day is determined under this Schedule in relation to a building.

#### Textual Amendments

**F317** Words in Sch. 4A para. 7(1)-(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 83(4) (with s. 118(1)(2)(4))

#### *Supplementary*

- 8
- Without prejudice to any other mode of service, a completion notice may be served on a person—
- (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode or, in a case where an address for service has been given by that person, at that address;
  - (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office or sending it in a prepaid registered letter or by the recorded delivery service addressed to the secretary or clerk of the company or body at that office; or
  - (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of “owner” of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.
- 9
- (1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.
  - (2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 10
- (1) Section 46A(6) applies for the purposes of this Schedule.
  - (2) In this Schedule—

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“completion notice” has the meaning given by paragraph 1(6) above;  
“owner”, in relation to a building, means the person entitled to possession of the building;  
references to the valuation officer, in relation to a [<sup>F318</sup>billing authority], are references to the valuation officer for the authority.

#### Textual Amendments

**F318** Words in **Sch. 4A para. 10(2)** substituted (6.3.1992) by **1992 c. 14, s. 117(1), Sch. 13 para. 83(5)** (with **s. 118(1)(2)(4)**)

## SCHEDULE 5

Section 51.

### NON-DOMESTIC RATING: EXEMPTION

#### *Agricultural premises*

- 1 A hereditament is exempt to the extent that it consists of any of the following—
  - (a) agricultural land;
  - (b) agricultural buildings.
- 2 (1) Agricultural land is—
  - (a) land used as arable, meadow or pasture ground only,
  - (b) land used for a plantation or a wood or for the growth of saleable underwood,
  - (c) land exceeding 0.10 hectare and used for the purposes of poultry farming,
  - (d) anything which consists of a market garden, nursery ground, orchard or allotment (which here includes an allotment garden within the meaning of the <sup>M59</sup>Allotments Act 1922), or
  - (e) land occupied with, and used solely in connection with the use of, a building which (or buildings each of which) is an agricultural building by virtue of paragraph 4, 5, 6 or 7 below.

(2) But agricultural land does not include—

  - (a) land occupied together with a house as a park,
  - (b) gardens (other than market gardens),
  - (c) pleasure grounds,
  - (d) land used mainly or exclusively for purposes of sport or recreation, or
  - (e) land used as a racecourse.

#### Marginal Citations

**M59** 1922 c. 51.

- 3 A building is an agricultural building if it is not a dwelling and—
  - (a) it is occupied together with agricultural land and is used solely in connection with agricultural operations on the land, or



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- (b) it is or forms part of a market garden and is used solely in connection with agricultural operations at the market garden.
- 4
  - (1) A building is an agricultural building if it is used solely in connection with agricultural operations carried on on agricultural land and sub-paragraph (2) or (3) below applies.
  - (2) This sub-paragraph applies if the building is occupied by the occupiers of all the land concerned.
  - (3) This sub-paragraph applies if the building is occupied by individuals each of whom is appointed by the occupiers of the land concerned to manage the use of the building and is—
    - (a) an occupier of some of the land concerned, or
    - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the land concerned.
  - (4) This paragraph does not apply unless the number of occupiers of the land concerned is less than 25.
- 5
  - (1) A building is an agricultural building if—
    - (a) it is used for the keeping or breeding of livestock, or
    - (b) it is not a dwelling, it is occupied together with a building or buildings falling within paragraph (a) above, and it is used in connection with the operations carried on in that building or those buildings.
  - (2) Sub-paragraph (1)(a) above does not apply unless—
    - (a) the building is solely used as there mentioned, or
    - (b) the building is occupied together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(a) is its sole use.
  - (3) Sub-paragraph (1)(b) above does not apply unless—
    - (a) the building is solely used as there mentioned, or
    - (b) the building is occupied also together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(b) is its sole use.
  - (4) A building (the building in question) is not an agricultural building by virtue of this paragraph unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than 2 hectares.
  - (5) In deciding for the purposes of sub-paragraph (4) above whether an area is agricultural land and what is its size, the following shall be disregarded—
    - (a) any road, watercourse or railway (which here includes the former site of a railway from which railway lines have been removed);
    - (b) any agricultural building other than the building in question;
    - (c) any building occupied together with the building in question.
- 6
  - (1) A building is an agricultural building if it is not a dwelling, is occupied by a person keeping bees, and is used solely in connection with the keeping of those bees.
  - (2) Sub-paragraphs (4) and (5) of paragraph 5 above apply for the purposes of this paragraph as for those of that.

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- 7 (1) A building is an agricultural building if it is not a dwelling and—
- (a) it is used in connection with agricultural operations carried on on agricultural land, and
  - (b) it is occupied by a body corporate any of whose members are [<sup>F319</sup>or are together with the body] the occupiers of the land.
- (2) A building is also an agricultural building if it is not a dwelling and—
- (a) it is used in connection with the operations carried on in a building which, or buildings each of which, is used for the keeping or breeding of livestock and is an agricultural building by virtue of paragraph 5 above, and
  - (b) sub-paragraph (3), (4) or (5) below applies as regards the building first mentioned in this sub-paragraph (the building in question).
- (3) This sub-paragraph applies if the building in question is occupied by a body corporate any of whose members are [<sup>F319</sup>or are together with the body] the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above.
- (4) This sub-paragraph applies if the building in question, and the building or buildings mentioned in sub-paragraph (2)(a) above, are occupied by the same persons.
- (5) This sub-paragraph applies if the building in question is occupied by individuals each of whom is appointed by the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above to manage the use of the building in question and is—
- (a) an occupier of part of the building, or of part of one of the buildings, mentioned in sub-paragraph (2)(a) above, or
  - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the building or buildings mentioned in sub-paragraph (2)(a) above.
- (6) Sub-paragraph (1) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (2) above, is its sole use.
- (7) Sub-paragraph (2) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (1) above, is its sole use.
- (8) Sub-paragraph (4) or (5) above does not apply unless the number of occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above is less than 25.

#### Textual Amendments

**F319** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 37\(2\)](#)

- 8 (1) In paragraphs 1 and 3 to 7 above “agricultural land” shall be construed in accordance with paragraph 2 above.
- (2) In paragraphs 1 and 5(5)(b) above “agricultural building” shall be construed in accordance with paragraphs 3 to 7 above.
- (3) In determining for the purposes of paragraphs 3 to 7 above whether a building used in any way is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the building is used.

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- (4) In paragraphs 2 to 7 above and sub-paragraph (2) above “building” includes a separate part of a building.
- (5) In paragraphs 5 and 7 above “livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land.

#### *Fish farms*

- 9 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) land used solely for or in connection with fish farming;
  - (b) buildings (other than dwellings) so used.
- (2) In determining whether land or a building used for or in connection with fish farming is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the land or building is used.
- (3) “Building” includes a separate part of a building.
- (4) “Fish farming” means the breeding or rearing of fish, or the cultivation of shellfish, for the purpose of (or for purposes which include) transferring them to other waters or producing food for human consumption.
- [<sup>F320</sup>(4A) But an activity does not constitute fish farming if the fish or shellfish are or include fish or shellfish which—
- (a) are purely ornamental, or
  - (b) are bred, reared or cultivated for exhibition.]
- (5) “Shellfish” includes crustaceans and molluscs of any description.

#### **Textual Amendments**

**F320** Sch. 5 para. 9(4A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 37(3)

#### *Fishing*

<sup>F321</sup>10 .....

#### **Textual Amendments**

**F321** Sch. 5 para. 10 omitted (1.4.1997) by virtue of 1997 c. 29, s. 2(4); S.I. 1997/1097, art. 2(a) and expressed to be repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

#### *Places of religious worship etc.*

- 11 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) a place of public religious worship which belongs to the Church of England or the Church in Wales (within the meaning of the <sup>M60</sup>Welsh Church Act 1914) or is for the time being certified as required by law as a place of religious worship;

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- (b) a church hall, chapel hall or similar building used in connection with a place falling within paragraph (a) above for the purposes of the organisation responsible for the conduct of public religious worship in that place.

[<sup>F322</sup>(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within subparagraph (1)(a) above and—

- (a) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or  
(b) is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.

(3) In this paragraph “office purposes” include administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.]

#### Textual Amendments

**F322** Sch. 5 para. 11(2)(3) substituted (1.4.1992) for para. 11(2) by 1992 c. 14, s. 104, Sch. 10 Pt. 1 para. 3 (with s. 118(1)(2)(4)); S.I. 1992/473, art.3

#### Marginal Citations

**M60** 1914 c. 91.

#### *Certain property of Trinity House*

12 (1) A hereditament is exempt to the extent that it belongs to or is occupied by the Trinity House and consists of any of the following—

- (a) a lighthouse;  
(b) a buoy;  
(c) a beacon;  
(d) property within the same curtilage as, and occupied for the purposes of, a lighthouse.

(2) No other hereditament (or part of a hereditament) belonging to or occupied by the Trinity House is exempt, notwithstanding anything in section [<sup>F323</sup>221(1) of the Merchant Shipping Act 1995].

#### Textual Amendments

**F323** Words in Sch. 5 para. 12(2) substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), Sch. 13 para. 83 (with s. 312(1))

#### *Sewers*

13 (1) A hereditament is exempt to the extent that it consists of any of the following—

- (a) a sewer;  
(b) an accessory belonging to a sewer.

(2) “Sewer” has the meaning given by section 343 of the <sup>M61</sup>Public Health Act 1936.

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(3) “Accessory” means a manhole, ventilating shaft, pumping station, pump or other accessory.

(4) The Secretary of State may by order repeal sub-paragraphs (1) to (3) above.

#### Marginal Citations

**M61** 1936 c. 49.

#### *Property of drainage authorities*

- 14 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) land which is occupied by a drainage authority and which forms part of a main river or of a watercourse maintained by the authority;
  - (b) a structure maintained by a drainage authority for the purpose of controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river or is maintained by the authority;
  - (c) an appliance so maintained for that purpose.

[<sup>F324</sup>(2) “Drainage authority” means the National Rivers Authority or any internal drainage board and “main river” and “watercourse” have the same meanings, respectively, as they have in the Water Resources Act 1991 and the Land Drainage Act 1991.]

<sup>F325</sup>(3) . . . . .

#### Textual Amendments

**F324** Sch. 5 para. 14(2) substituted (1. 12. 1991) by [Water Consolidation \(Consequential Provisions\) Act 1991](#) (c. 60), ss. 2(1), 4(2), [Sch. 1 para. 49\(b\)](#)

**F325** Sch. 5 para. 14(3) omitted (1.4.1997) by virtue of 1997 c. 29, s. 2(4); S.I. 1997/1097, [art. 2\(a\)](#) and expressed to be repealed (1.4.2000) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1998/2329, [art. 3\(1\)](#) (with [art. 3\(2\)](#))

#### *Parks*

- 15 (1) A hereditament is exempt to the extent that it consists of a park which—
- (a) has been provided by, or is under the management of, a relevant authority or two or more relevant authorities acting in combination, and
  - (b) is available for free and unrestricted use by members of the public.

(2) The reference to a park includes a reference to a recreation or pleasure ground, a public walk, an open space within the meaning of the <sup>M62</sup>Open Spaces Act 1906, and a playing field provided under the <sup>M63</sup>Physical Training and Recreation Act 1937.

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

- (a) a county council,
- [<sup>F326</sup>(aa) a county borough council,]
- (b) a district council,
- (c) a London borough council,

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- (d) the Common Council,
- (e) the Council of the Isles of Scilly,
- (f) a parish or community council, and
- (g) the chairman of a parish meeting.

(4) In construing sub-paragraph (1)(b) above any temporary closure (at night or otherwise) shall be ignored.

#### Textual Amendments

**F326** Sch. 5 para. 15(3)(aa) inserted (7.1.1997) by S.I. 1996/3071, art. 2, Sch. para. 2(2)

#### Marginal Citations

**M62** 1906 c. 25.

**M63** 1937 c. 46.

#### *Property used for the disabled*

- 16 (1) A hereditament is exempt to the extent that it consists of property used wholly for any of the following purposes—
- (a) the provision of facilities for training, or keeping suitably occupied, persons who are disabled or who are or have been suffering from illness;
  - (b) the provision of welfare services for disabled persons;
  - (c) the provision of facilities under section 15 of the <sup>M64</sup>Disabled Persons (Employment) Act 1944;
  - (d) the provision of a workshop or of other facilities under section 3(1) of the <sup>M65</sup>Disabled Persons (Employment) Act 1958.
- (2) A person is disabled if he is blind, deaf or dumb or suffers from mental disorder of any description or is substantially and permanently handicapped by illness, injury, congenital deformity or any other disability for the time being prescribed for the purposes of section 29(1) of the <sup>M66</sup>National Assistance Act 1948.
- (3) “Illness” has the meaning given by section 128(1) of the <sup>M67</sup>National Health Service Act 1977.
- (4) “Welfare services for disabled persons” means services or facilities (by whomsoever provided) of a kind which a local authority has power to provide under section 29 of the National Assistance Act 1948.

#### Marginal Citations

**M64** 1944 c. 10.

**M65** 1958 c. 33.

**M66** 1948 c. 29.

**M67** 1977 c. 49.

#### *Air-raid protection works*

- 17 A hereditament is exempt to the extent that it consists of property which—

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- (a) is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air, and
- (b) is not occupied or used for any other purpose.

*Swinging moorings*

18 A hereditament is exempt to the extent that it consists of a mooring which is used or intended to be used by a boat or ship and which is equipped only with a buoy attached to an anchor, weight or other device—

- (a) which rests on or in the bed of the sea or any river or other waters when in use, and
- (b) which is designed to be raised from that bed from time to time.

*[<sup>F327</sup> Road crossings over watercourses etc.]*

**Textual Amendments**

**F327** Sch. 5 para. 18A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 37(4)

<sup>F328</sup>18(1) A hereditament which is occupied (as mentioned in section 65 of this Act) is exempt to the extent that it consists of, or of any of the appurtenances of, a fixed road crossing over an estuary, river or other watercourse.

- (2) For the purposes of this paragraph, a fixed road crossing means a bridge, viaduct, tunnel or other construction providing a means for road vehicles or pedestrians or both to cross the estuary, river or other watercourse concerned.
- (3) For the purposes of sub-paragraph (2) above—
  - (a) a bridge may be a fixed road crossing notwithstanding that it is designed so that part of it can be swung, raised or otherwise moved in order to facilitate passage across, above or below it; but
  - (b) the expression “bridge” does not include a floating bridge, that is to say, a ferry operating between fixed chains.
- (4) The reference in sub-paragraph (1) above to the appurtenances of a fixed road crossing is a reference to—
  - (a) the carriageway and any footway thereof;
  - (b) any building, other than office buildings, used in connection with the crossing; and
  - (c) any machinery, apparatus or works used in connection with the crossing or with any of the items mentioned in paragraphs (a) and (b) above.]

**Textual Amendments**

**F328** Sch. 5 para. 18A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 37(4)

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VALID FROM 01/02/2001

*[<sup>F329</sup> Property used for road user charging schemes*

**Textual Amendments**

**F329** S. 18B and preceding cross-heading inserted (1.2.2001 for E. and 1.8.2001 for W.) by S.I. 2001/57, art. 3, **Sch. 2 Pt. I** (subject to Sch. 2 Pt. II); S.I. 2001/2788, art. 2, **Sch. 1 para. 17**

<sup>F330</sup> 18B(1) A hereditament which is occupied (as mentioned in section 65 of this Act) is exempt to the extent that—

- (a) it consists of a road in respect of which charges are imposed by a charging scheme under Schedule 23 to the <sup>M68</sup>Greater London Authority Act 1999 or Part III of the Transport Act 2000, or
- (b) it is used solely for or in connection with the operation of such a scheme.

(2) But office buildings are not exempt under sub-paragraph (1)(b) above.]

**Textual Amendments**

**F330** S. 18B and preceding cross-heading inserted (1.2.2001 for E. and 1.8.2001 for W.) by S.I. 2001/57, art. 3, **Sch. 2 Pt. I** (subject to Sch. 2 Pt. II); S.I. 2001/2788, art. 2, **Sch. 1 para. 17**

**Marginal Citations**

**M68** 1999 c. 29.

*Property in enterprise zones*

- 19 (1) A hereditament is exempt to the extent that it is situated in an enterprise zone.
- (2) An enterprise zone is an area for the time being designated as an enterprise zone under Schedule 32 to the <sup>M69</sup>Local Government, Planning and Land Act 1980.

**Marginal Citations**

**M69** 1980 c. 65.

VALID FROM 01/04/2000

*[<sup>F331</sup> Visiting forces etc.]*

**Textual Amendments**

**F331** Sch. 5 para. 19A and preceding cross-heading inserted (1.4.2000) by 1997 c. 29, s. 4 (with s. 25); S.I. 1998/2329, art. 3



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<sup>F332</sup>19(A) A hereditament is exempt to the extent that it consists of property which is occupied for the purposes of a visiting force, or a headquarters, in pursuance of arrangements made in that behalf with any Government department.

(2) In this paragraph—

“headquarters” means an international headquarters or defence organisation designated by an Order in Council under section 1 of the <sup>M70</sup>International Headquarters and Defence Organisations Act 1964; and

“visiting force” means any such body, contingent or detachment of the forces of any country as is a visiting force for the purposes of any provision of the <sup>M71</sup>Visiting Forces Act 1952.]

#### Textual Amendments

**F332** Sch. 5 para. 19A and preceding cross-heading inserted (1.4.2000) by 1997 c. 29, s. 4 (with s. 25); S.I. 1998/2329, art. 3

#### Marginal Citations

**M70** 1964 c. 5.

**M71** 1952 c. 67.

#### *Power to confer exemption*

- 20 (1) The Secretary of State may make regulations providing that prescribed hereditaments or hereditaments falling within any prescribed description are exempt to such extent (whether as to the whole or some lesser extent) as may be prescribed.
- (2) But the power under sub-paragraph (1) above may not be exercised so as to confer exemption which in his opinion goes beyond such exemption or privilege (if any) as fulfils the first and second conditions.
- (3) The first condition is that the exemption or privilege operated or was enjoyed in practice, immediately before the passing of this Act, in respect of a general rate in its application to the hereditaments prescribed or falling within the prescribed description.
- (4) The second condition is that the exemption or privilege—
- was conferred by a local Act or order passed or made on or after 22 December 1925, or
  - was conferred by a local Act or order passed or made before 22 December 1925 and was saved by section 117(5)(b) of the 1967 Act.
- (5) Regulations under sub-paragraph (1) above in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

#### *Interpretation*

- 21 (1) This paragraph applies for the purposes of this Schedule.
- (2) “Exempt” means exempt from local non-domestic rating.

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- (3) Any land, building or property not in use shall be treated as used in a particular way if it appears that when next in use it will be used in that way.
- (4) Any land or building which is not occupied shall be treated as occupied in a particular way if it appears that when next occupied it will be occupied in that way.
- (5) A person shall be treated as an occupier of any land or building which is not occupied if it appears that when it is next occupied he will be an occupier of it.

## SCHEDULE 6

Section 56.

### NON-DOMESTIC RATING: VALUATION

- 1 This Schedule has effect to determine the rateable value of non-domestic hereditaments . . . <sup>F333</sup> for the purposes of this Part.

#### Textual Amendments

**F333** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 38(2), [Sch. 12 Pt. II](#) Note 4

- 2 (1) The rateable value of a non-domestic hereditament [<sup>F334</sup>none of which consists of domestic property and none of which is exempt from local non domestic rating] shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command that rent.
- <sup>F335</sup>(1A) The rateable value of a composite hereditament none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would reasonably be attributable to the non-domestic use of property.
- (1B) The rateable value of a non-domestic hereditament which is partially exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.]
- (2) Where (apart from this sub-paragraph) the rateable value would include a fraction of a pound—
  - (a) the fraction shall be made up to one pound if it would exceed 50p, and
  - (b) the fraction shall be ignored if it would be 50p or less.
- (3) Where the rateable value is determined for the purposes of compiling a list the day by reference to which the determination is to be made is—
  - (a) the day on which the list must be compiled, or

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- (b) such day preceding that day as may be specified by the Secretary of State by order in relation to the list.
- (4) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the day by reference to which the determination is to be made is—
  - (a) the day on which the list came into force, or
  - (b) if a day was specified under sub-paragraph (3)(b) above in relation to the list, the day so specified.
- (5) Where the rateable value is determined for the purposes of compiling a list by reference to a day specified under sub-paragraph (3)(b) above, the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the day on which the list must be compiled.
- (6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the [<sup>F336</sup>material day.]
- [<sup>F337</sup>(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.]
- (7) The matters are—
  - (a) matters affecting the physical state or physical enjoyment of the hereditament,
  - (b) the mode or category of occupation of the hereditament,
  - (c) the quantity of minerals or other substances in or extracted from the hereditament,
  - [<sup>F338</sup>(cc) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament,]
  - (d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and
  - (e) the use or occupation of other premises situated in the locality of the hereditament.
- (8) The Secretary of State may make regulations providing that, in applying the preceding provisions of this paragraph in relation to a hereditament of a prescribed [<sup>F339</sup>class], prescribed assumptions (as to the hereditament or otherwise) are to be made.
- (9) The Secretary of State may make regulations providing that in arriving at an amount under sub-paragraph (1) [<sup>F340</sup>, (1A) or (1B)] above prescribed principles are to be applied; and the regulations may include provision for the preservation of such principles, privileges, and provisions for the making of valuations on exceptional principles, as apply or applied for the purposes of the 1967 Act.
- (10) If a day is specified under sub-paragraph (3)(b) above the same specification must be made in relation to all lists to be compiled on the same day.
- [<sup>F341</sup>(11) For the purposes of sub-paragraph (8) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.

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- (12) Without prejudice to the generality of sub-paragraph (11) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (13) In this paragraph references to the non-domestic use of property are references to use otherwise than in such a manner as to constitute the property domestic property.]

#### Textual Amendments

- F334** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(3)**
- F335** [Sch. 6 para. 2\(1A\)\(1B\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(4)**
- F336** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(5)**
- F337** [Sch. 6 para. 2\(6A\)](#) (which was inserted by [1989 c. 42, s. 139, Sch. 5 para. 38\(6\)](#)) substituted (7.3.1992 so far as it enables provision to be made by regulations and 1.4.1992 otherwise) by [1992 c. 14, s. 104, Sch. 10 Pt. I para.4](#) (with [s. 118\(1\)\(2\)\(4\)](#)); S.I. 1992/473, **arts. 2,3**
- F338** [Sch. 6 para. 2\(cc\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(7)**
- F339** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(8)**
- F340** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(9)**
- F341** [Sch. 6 para. 2\(11\)–\(13\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 38(10)**

#### Modifications etc. (not altering text)

- C79** [Sch. 6 para. 2](#) excluded by [S.I. 1989/2472, art. 3\(1\)](#) and by [S.I. 1989/2474, art. 4\(1\)](#) (which [S.I. 1989/2474](#) was revoked (1.4.1995) by [S.I. 1994/3282, art. 4\(1\)](#) (with saving in [art. 4\(2\)](#)))
- C80** [Sch. 6 para. 2](#) excluded (21.12.1994) by [S.I. 1994/3282, arts. 6, 8](#)  
[Sch. 6 para. 2](#) excluded (21.12.1994) by [S.I. 1994/3283, art. 5](#)  
[Sch. 6 para. 2](#) excluded (21.12.1994) by [S.I. 1994/3284, art. 5](#)  
[Sch. 6 para. 2](#) excluded (21.12.1994) by [S.I. 1994/3285, art. 5](#)
- C81** [Sch. 6 para. 2\(1\)](#) amended by [S.I. 1989/2303, art. 3](#)
- C82** [Sch. 6 para. 2\(1\)](#) modified by [S.I. 1989/2303, art. 4\(2\)\(3\)](#)
- C83** [Sch. 6 para. 2\(1\)–\(7\)](#) modified by [S.I. 1989/2303, art. 4\(1\)](#); [S.I. 1989/441, art. 2](#).  
[Sch. 6 para. 2\(1\)–\(7\)](#) modified (20. 3. 1991) by [S.I. 1991/278, art. 2](#)
- C84** [Sch. 6 para. 2\(1A\)\(1B\)](#) amended by [S.I. 1989/2303, art. 3](#)
- C85** [Sch. 6 para. 2\(1A\)\(1B\)](#) modified by [S.I. 1989/2303, art. 4\(2\)\(3\)](#)
- C86** [Sch. 6 para. 2\(6\)](#) modified (3. 4. 1991) by [S.I. 1991/471, art. 6\(2\)\(3\)\(b\)\(i\)](#)
- C87** [Sch. 6 para. 2\(7\)](#) modified by [S.I. 1990/582, reg. 5\(2\)](#)

- [<sup>F342</sup>2A(1) This paragraph applies to any hereditament the whole or any part of which consists in buildings which are—
- (a) used for the breeding and rearing of horses or ponies or for either of those purposes; and
  - (b) are occupied together with any agricultural land or agricultural building.
- (2) The rateable value of any hereditament to which this paragraph applies shall be taken to be the amount determined under paragraph 2 above less whichever is the smaller of the following amounts—

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- (a) such amount as the Secretary of State may by order specify for the purposes of this paragraph; and
  - (b) the amount which but for this paragraph would be determined under paragraph 2 above in respect of so much of the hereditaments as consists of buildings so used and occupied.
- (3) In this paragraph—
- “agricultural land” means any land of more than two hectares which is agricultural land within the meaning of paragraph 2 of Schedule 5 above and is not land used exclusively for the pasturing of horses or ponies; and
  - “agricultural building” shall be construed in accordance with paragraphs 3 to 7 of that Schedule.]

#### Textual Amendments

**F342** Sch. 6 paras. 2A and 2B inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 38(11)

#### Modifications etc. (not altering text)

**C88** Sch. 6 paras. 2A and 2B excluded by S.I. 1989/2472, art. 3(1) and by S.I. 1989/2474, art. 4(1) (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, art. 4(1) (with saving in art. 4(2))  
Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
Sch. 6 paras. 2-2B excluded (E.) (1.4.2000) by S.I. 2000/352, art. 3  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, art. 5  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, arts. 6, 8

**C89** Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3282, arts. 6, 8  
Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3283, art. 5  
Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3284, art. 5  
Sch. 6 para. 2A excluded (21.12.1994) by S.I. 1994/3285, art. 5

- 2B (1) This paragraph applies where—
- (a) the rateable value of a hereditament consisting of an area of a caravan site is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force),
  - (b) the area is treated as one hereditament by virtue of regulations under section 64(3)(b),
  - (c) immediately before the day the alteration is entered in the list or (if the alteration is made in pursuance of a proposal) the day the proposal is made, the list includes a hereditament consisting of an area of the caravan site treated as one hereditament by virtue of such regulations, and
  - (d) the area mentioned in paragraph (b) above and the area mentioned in paragraph (c) above are wholly or partly the same.
- (2) In relation to a caravan pitch which is included both in the area mentioned in sub-paragraph (1)(b) above and in the area mentioned in sub-paragraph (1)(c) above,

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sub-paragraph (3) below rather than paragraph 2(6) above shall apply as respects the matters mentioned in sub-paragraph (4) below.

- (3) The matters mentioned in sub-paragraph (4) below shall be taken to be as they were assumed to be for the purposes of determining the rateable value of the hereditament mentioned in sub-paragraph (1)(c) above when that rateable value was last determined.
- (4) The matters are—
- (a) the nature of the caravan on the pitch, and
  - (b) the physical state of that caravan.

- (5) For the purposes of this paragraph—

“caravan” has the same meaning as it has for the purposes of Part I of the Caravan Sites and Control of Development Act 1960, and

“caravan site” means any land in respect of which a site licence is required under Part I of that Act, or would be so required if paragraph 4 and paragraph 11 of Schedule 1 to the Act (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by local authorities) were omitted.

#### Modifications etc. (not altering text)

- C90** Sch. 6 paras. 2A and 2B excluded by S.I. 1989/2472, art. 3(1) and by S.I. 1989/2474, art. 4(1) (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, art. 4(1) (with saving in art. 4(2))  
Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/352, art. 3  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, art. 5  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, arts. 6, 8
- C91** Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3282, arts. 6, 8  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3283, art. 5  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3284, art. 5  
Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3285, art. 5
- C92** Sch. 6 para. 2B(1)(c) modified (3. 4. 1991) by S.I. 1991/471, art. 6(3)(b)(ii)

[<sup>F343</sup>2C(1) This paragraph applies where—

- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
  - (b) the right is not severed from the occupation of the land.
- (2) For the purposes of determining the rateable value of the hereditament under paragraph 2 above, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.
- (3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.]

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### Textual Amendments

**F343** Sch. 6 para. 2C inserted (1.4.1997) by 1997 c. 29, s. 2(5); S.I. 1997/1097, art. 2(a)

### Modifications etc. (not altering text)

- C93** Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6

- 3 (1) The Secretary of State may by order provide that in the case of a non-domestic hereditament of such [<sup>F344</sup>class] as may be prescribed—
- (a) [<sup>F345</sup>paragraphs 2 to [<sup>F346</sup>2C]] above shall not apply, and
  - (b) its rateable value shall be such as is determined in accordance with prescribed rules.
- (2) The Secretary of State may by order provide that in the case of non-domestic hereditaments to be shown in a central non-domestic rating list by virtue of regulations under section 53(2) above—
- (a) [<sup>F347</sup>paragraphs 2 to [<sup>F346</sup>2C]] above shall not apply, and
  - (b) their rateable value shall be such as is specified in the order or determined in accordance with prescribed rules.
- [<sup>F348</sup>(3) For the purposes of sub-paragraph (1) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (4) Without prejudice to the generality of sub-paragraph (3) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.]

### Textual Amendments

- F344** Word substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 38(12)(a)
- F345** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 38(12)(b)
- F346** Words in Sch. 6 para. 3(1)(a)(2)(a) substituted (1.4.1997) by 1997 c. 29, s. 2(6); S.I. 1997/1097, art. 2(a)
- F347** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 38(13)
- F348** Sch. 6 para. 3(3)(4) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 38(14)



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### Textual Amendments

**F349** Sch. 6 para. 4 repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 38(15), Sch. 12 Pt. II Note 4

## SCHEDULE 7

Section 56.

### NON-DOMESTIC RATING: MULTIPLIERS

#### PART I

### NON-DOMESTIC RATING MULTIPLIERS

#### *Introduction*

- 1 This Part of this Schedule has effect to determine the non-domestic rating multiplier for each chargeable financial year.

#### *General provisions*

- 2 (1) In the revenue support grant report for the financial year beginning in 1990 the Secretary of State shall specify a non-domestic rating multiplier for the year.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) If the report is approved by resolution of the House of Commons the multiplier so specified shall be the non-domestic rating multiplier for the year.
- 3 The non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 shall be calculated in accordance with the following formula if the year is not one at the beginning of which new lists must be compiled—
- 4 The non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled—
- 5 (1) This paragraph applies for the purposes of paragraphs 3 and 4 above.
- (2) A is the non-domestic rating multiplier for the financial year preceding the year concerned.
- (3) B is the retail prices index for September of the financial year preceding the year concerned; but if the Treasury so provide by order in relation to the year concerned, B is a figure which is less than that index and which is specified in (or calculated in a manner specified in) the order.
- (4) C is the retail prices index for September of the financial year which precedes that preceding the year concerned.
- (5) But where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from



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- that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Secretary of State calculates would have been the retail prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.
- (6) D is the number of whole pounds in the Secretary of State's estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- appropriate rateable values are those shown (or to be shown) in lists for the last day of the financial year preceding the year concerned, and
  - appropriate hereditaments are those so shown (or to be shown).
- (7) E is the number of whole pounds in the Secretary of State's estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- appropriate rateable values are those shown (or to be shown) in lists for the first day of the financial year concerned, and
  - appropriate hereditaments are those so shown (or to be shown).
- (8) References in sub-paragraphs (3) to (5) above to the retail prices index are references to the general index of retail prices (for all items) published by the [<sup>F350</sup>Office for National Statistics]; and if that index is not published for a month for which it is relevant for the purposes of any of those sub-paragraphs, the sub-paragraph shall be taken to refer to any substituted index or index figures published by [<sup>F351</sup>that Office].
- (9) For the purposes of sub-paragraph (5) above the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (10) Estimates under sub-paragraphs (6) and (7) above shall be made on the basis of information available to the Secretary of State on such date as he determines.
- (11) In calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—
- adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and
  - ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (12) The power to make an order under sub-paragraph (3) above shall be exercisable by statutory instrument.
- (13) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the House of Commons before the approval by that House of the [<sup>F352</sup>local government finance report] for the year or before 1 March in the preceding financial year (whichever is earlier).

#### Textual Amendments

**F350** Words in Sch. 7 para. 5(8) substituted (1.4.1996) by virtue of S.I. 1996/273, art. 5(1), **Sch. 2 para. 24(a)**

**F351** Words in Sch. 7 para. 5(8) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), **Sch. 2 para. 24(b)**

**F352** Words in Sch. 7 para. 5(13) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 84(1)** (with s. 118(1)(2)(4))

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#### Modifications etc. (not altering text)

**C94** Sch. 7 para. 5(7) amended by S.I. 1989/992, art. 6(4), Sch. 2 paras. 5(2)(e), 7

- 6
- (1) The Secretary of State shall calculate the non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 and, as soon as is reasonably practicable after doing so, shall serve on each<sup>[F353]</sup> billing authority] a notice stating the multiplier as so calculated.
  - (2) Where the financial year is one for which the Secretary of State has calculated a figure for C under paragraph 5(5) above, the notice must contain the figure he has calculated.
  - (3) Where the financial year is one at the beginning of which new lists must be compiled, the notice must contain—
    - (a) his estimates made under paragraph 5(6) and (7) above, and
    - (b) the date determined by him under paragraph 5(10) above for the purpose of making the estimates.
  - (4) A calculation under sub-paragraph (1) above is invalid unless one or both of the following conditions is fulfilled—
    - (a) it is made after the<sup>[F354]</sup> local government finance report] for the year has been approved by resolution of the House of Commons;
    - (b) it is made on or after 1 March in the preceding financial year.
  - (5) A calculation under sub-paragraph (1) above is invalid if made at a time when an order under paragraph 5(3) above which is effective in relation to the year has not come into force.

#### Textual Amendments

**F353** Words in Sch. 7 para. 6(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 84(2)(a) (with s. 118(1)(2)(4))

**F354** Words in Sch. 7 para. 6(4)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 84(2)(b) (with s. 118(1)(2)(4))

#### *Special provision for 1990-95*

- 7
- (1) <sup>[F355]</sup>In relation to a relevant financial year the Secretary of State may make regulations providing that] the non-domestic rating multiplier for the year shall be one which exceeds what it would have been if the regulations had not been made and which is specified in the regulations; and in such a case paragraphs 2 to 6 above shall have effect subject to the regulations.
  - (2) A multiplier specified under this paragraph must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
  - (3) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

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### Textual Amendments

**F355** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 39(2)**

- 8
- (1) A multiplier must be specified under paragraph 2 above for the financial year beginning in 1990 even if a different one is or may be specified for the year under paragraph 7 above.
  - (2) A multiplier must be calculated, and notices of it must be served, under paragraphs 3 to 6 above for each subsequent relevant financial year even if a different one is or may be specified for the year under paragraph 7 above.
  - (3) In calculating under paragraphs 3 to 6 above the multiplier for a financial year beginning in or after 1991 (whether or not a relevant financial year) A shall be taken to be what it would have been if no regulations had been made under [<sup>F356</sup>paragraph 7] above for any year.
  - (4) An order may be made under paragraph 5(3) above in relation to a financial year beginning in or after 1991 even if a multiplier is or may be specified for the year under paragraph 7 above.
  - (5) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

### Textual Amendments

**F356** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 39(3)**

## PART II

### SPECIAL AUTHORITY'S MULTIPLIERS

- 9
- (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
  - (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
  - [<sup>F357</sup>(3) The multiplier must be not greater than the required maximum for the year.
  - (4) The required maximum for the year shall be calculated in accordance with the formula—

$$A + \frac{B(C - D)}{E \times F}$$

where—

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the non-domestic rating multiplier for the year determined in accordance with Part I of this Schedule,

B is a percentage prescribed for the year by order made by the Secretary of State,

C is the amount calculated (or last calculated) for the year by the authority under section 32(4) of the Local Government Finance Act 1992,

D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,

E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and

F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.

- (5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.]

#### Textual Amendments

**F357** Sch. 7 Pt. II para. 9(3)-(5) substituted (6.3.1992) for para. 9(3)(4) by [1992 c. 14, s. 104, Sch. 10 Pt. I para.5](#) (with [s. 118\(1\)\(2\)\(4\)](#))

- 10 (1) Where a special authority has set a multiplier for a financial year (originally or by way of substitute) it may set a multiplier in substitution if, and only if, it has been quashed . . . <sup>F358</sup>
- (2) Any multiplier set in substitution must be set in accordance with paragraph 9 above.
- (3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.
- (4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—
- it shall be repaid if the person by whom it was paid so requires;
  - in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.

#### Textual Amendments

**F358** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), ss. 139, 194\(4\), Sch. 5 para. 39\(5\), Sch. 12 Pt. II](#) Note 4

- 11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 above (whether originally or by way of substitute) it shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.

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(2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.

## [<sup>F359</sup>SCHEDULE 7A

### NON-DOMESTIC RATING: 1990-95

#### Textual Amendments

**F359** Sch. 7A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 40

#### Modifications etc. (not altering text)

**C95** Sch. 7A restricted by S.I. 1990/608, reg. 5(2)

**C96** Sch. 7A modified by S.I. 1990/608, regs. 2(4), 4(7), 6(1), 8, 9, 11(2), 15(2) and by S.I. 1990/2329, reg. 5(1)

Sch. 7A modified (13.1.1992) by S.I. 1991/2906, reg.4

Sch. 7A modified (1.4.1992) by S.I. 1992/559, reg. 2(2)

#### Definitions

- 1 (1) The transitional period is the period consisting of the financial years beginning in 1990, 1991, 1992, 1993 and 1994.
- (2) A transitional day is a day falling in the transitional period.
- 2 (1) As regards a transitional day a hereditament is a defined hereditament if the first and second conditions are fulfilled; but this is subject to sub-paragraphs (4) and (5) below.
- (2) The first condition is that the hereditament is shown for 31 March 1990 in a valuation list maintained under Part V of the 1967 Act.
- (3) The second condition is that the hereditament is shown in a local non-domestic rating list, and a rateable value is shown in the list for the hereditament, for—
  - (a) 1 April 1990,
  - (b) the transitional day (if different from 1 April 1990), and
  - (c) each day (if any) falling after 1 April 1990 and before the transitional day.
- (4) If the hereditament is not a right falling within section 64(2) above, the hereditament is not a defined hereditament as regards the transitional day unless the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990 is £500 or more.
- (5) If the hereditament is one falling within sub-paragraph (8) below, the hereditament is not a defined hereditament as regards the transitional day unless a person who is a qualifying person in relation to the hereditament as regards that day is also a person to whom sub-paragraph (6) or (7) below applies.
- (6) This sub-paragraph applies to a person if—
  - (a) he occupied all or part of the hereditament on 31 March 1990, and
  - (b) he has been a qualifying person in relation to the hereditament as regards each day (if any) falling after 31 March 1990 and before the transitional day.

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- (7) This sub-paragraph applies to a person if—
- (a) he was the owner of the whole of the hereditament on 31 March 1990,
  - (b) none of the hereditament was occupied on 31 March 1990,
  - (c) he occupied all or part of the hereditament on at least one day in the period beginning with 1 April 1988 and ending with 30 March 1990, and
  - (d) he has been a qualifying person in relation to the hereditament as regards each day which falls before the transitional day and falls after the last (or only) day in the period mentioned in paragraph (c) above on which he occupied all or part of the hereditament.
- (8) A hereditament falls within this sub-paragraph if, assuming it to be a defined hereditament as regards 1 April 1990, paragraph 9 below would apply to the hereditament for that day by virtue of paragraph 7 below.
- (9) For the purposes of this paragraph a person is a qualifying person in relation to a hereditament as regards a day if—
- (a) he occupies all or part of the hereditament on that day, or
  - (b) where none of the hereditament is occupied on that day, he is the owner of the whole of the hereditament on that day.

**Modifications etc. (not altering text)**

**C97** Sch. 7A para. 2 modified (16.7.1992) by 1992 c. 46, s.1 (with s. 8(1)); S.I. 1992/1642, **art.2**

**C98** Sch. 7A para. 2(2) modified by S.I. 1990/608, **reg. 6(4)(a)(5)(a)**

**C99** Sch. 7A para. 2(3) modified by S.I. 1990/608, **reg. 6(4)(b)(5)(b)**

**C100** Sch. 7A para. 2(4) modified by S.I. 1990/608, **reg. 8(9)**

**C101** Sch. 7A para. 2(6) modified by S.I. 1990/608, **reg. 6(4)(c)(5)(c)**

**C102** Sch. 7A para. 2(6) extended by S.I. 1990/608, **reg. 10**

**C103** Sch. 7A para. 2(6)(b) modified by S.I. 1990/2329, **reg. 3(1)**

**C104** Sch. 7A para. 2(7) modified by S.I. 1990/608, **reg. 6(4)(c)(5)(c)**

**C105** Sch. 7A para. 2(7) extended by S.I. 1990/608, **reg. 10**

**C106** Sch. 7A para. 2(7)(d) modified by S.I. 1990/2329, **reg. 3(1)**

**C107** Sch. 7A para. 2(9) extended by S.I. 1990/608, **reg. 10**

- 3 (1) The notional chargeable amount for a hereditament for each day in a relevant year shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value shown for the hereditament for 1 April 1990 in the local non-domestic rating list.
- (3) Subject to sub-paragraph (4) below, B is the non-domestic rating multiplier for the relevant year concerned.
- (4) Where the hereditament is situated in the area of a special authority, B is the authority's non-domestic rating multiplier for the relevant year concerned.
- (5) C is the number of days in the relevant year concerned.

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(6) Relevant years are financial years falling in the transitional period.

**Modifications etc. (not altering text)**

C108 Sch. 7A para. 3(2) modified by S.I. 1990/608, reg. 8(9)

- 4 (1) The base liability for a hereditament for each day in the financial year beginning in 1990 shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value of the hereditament, as determined under paragraph 6 below.
- (3) B is the general rate poundage effective for 31 March 1990 for the rating area (within the meaning of the 1967 Act) in which the hereditament is situated.
- (4) C is the number of days in the financial year beginning in 1989.
- (5) The base liability for a hereditament for each day in a relevant year (the year concerned) other than the financial year beginning in 1990 shall be found by applying the formula—

$$BL \times AF$$

- (6) Relevant years are financial years falling in the transitional period.
- (7) BL is the base liability for the hereditament for each day in the financial year immediately preceding the year concerned.
- (8) AF is the appropriate fraction for the hereditament for each day in the financial year immediately preceding the year concerned.

**Modifications etc. (not altering text)**

C109 Sch. 7A para. 4 modified by S.I. 1990/608, reg. 2

C110 Sch. 7A para. 4(3) modified by S.I. 1990/608, reg. 12(2)(3)

- 5 (1) Sub-paragraph (2) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year exceeds the base liability for the hereditament for each day in the year.

- (2) The appropriate fraction for the hereditament for each day in the year shall be found by applying the formula—

$$\frac{X}{100} \times \frac{RPI(1)}{RPI(2)}$$



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- [ X shall be found in accordance with sub-paragraphs (3) and (4) below, <sup>F361</sup>except <sup>F360</sup>(2A) that for the financial years beginning in 1992 and 1993 X is 100 and for the financial year beginning in 1994 X is—
- (a) 110 if the hereditament falls within sub-paragraph (3) below, and
  - (b) 107.5 if the hereditament falls within sub-paragraph (4) below.]]
- (3) X is 120 if—
- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £15,000 or more, or
  - (b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £10,000 or more.
- (4) X is 115 if—
- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £15,000, or
  - (b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £10,000.
- (5) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned.
- (6) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned.
- (7) Sub-paragraph (8) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year does not exceed the base liability for the hereditament for each day in the year.
- (8) The appropriate fraction for the hereditament for each day in the year shall be such as is—
- (a) specified for the case by order made by the Secretary of State, or
  - (b) found in accordance with rules prescribed for the case by order so made.
- (9) In making an order under this paragraph the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all<sup>F362</sup> billing authorities] by way of non-domestic rates as regards a relevant year is the same as it would in his opinion be likely to be apart from this Schedule.
- (10) Relevant years are financial years falling in the transitional period.

#### Textual Amendments

**F360** Sch. 7A para. 5: by 1992 c. 46, s. 2(1) (with s. 8(1)); S.I. 1992/1642, art. 2 it is provided (16.7.1992) that para. 5 shall have effect as if after that sub. para. (2) there were inserted sub. para. (2A)(as set out above)

**F361** Words and paras. (a) and (b) in Sch. 7A, para. 5(2A) substituted (24.2.1994) by 1994 c. 3, s. 1(2)

**F362** Words in Sch. 7A para. 5(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 85 (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C111** Sch. 7A para. 5(2) modified (6.7.1993) by 1993 c. 17, ss. 1(1), 5(2); S.I. 1993/1512, art. 2

**C112** Sch. 7A para. 5(3)(4) modified by S.I. 1990/608, regs. 8, 9



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**C113** Sch. 7A para. 5(7)-(9) excluded (16.7.1992) by 1992 c. 46, s. 3(3) (with s. 8(1)); S.I. 1992/1642, art. 2

- 6 (1) This paragraph has effect to determine A in relation to a hereditament for the purposes of paragraph 4 above.
- (2) In a case where a rateable value is shown for the hereditament for 15 February 1989 in the old valuation list, A is the value so shown; but this is subject to sub-paragraph (3) below.
- (3) If—
- (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,
- A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.
- (4) For the purposes of sub-paragraph (3) above a relevant proposal is a proposal—
- (a) made by a valuation officer at any time, or
  - (b) made by a person other than a valuation officer, and received by a valuation officer, before 15 February 1989.
- (5) In a case where a rateable value is not shown for the hereditament for 15 February 1989 in the old valuation list, A is the rateable value shown in that list for the hereditament for the first relevant day for which a rateable value is shown; but this is subject to sub-paragraph (6) below.
- (6) If—
- (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,
- A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.
- (7) For the purposes of sub-paragraph (6) above a relevant proposal is a proposal made by a valuation officer at any time.
- (8) In the case of a hereditament—
- (a) occupied by or on behalf of the Crown for public purposes in the period beginning with 15 February 1989 and ending with 31 March 1990, and
  - (b) in respect of which a contribution is made by the Crown in aid of rates for that period,
- references in sub-paragraphs (2) to (6) above to rateable value are to value representing rateable value (which is required to be shown by section 37 of the 1967 Act).
- (9) For the purposes of this paragraph a relevant day is a day falling after 15 February 1989 and before 1 April 1990.
- (10) For the purposes of this paragraph the old valuation list is the valuation list, maintained under Part V of the 1967 Act, in which the hereditament is shown for 31 March 1990.

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**Modifications etc. (not altering text)**

C114 Sch. 7A para. 6 modified by S.I. 1990/608, reg. 2(7)(10)

C115 Sch. 7A para. 6(2)–(6) modified by S.I. 1990/608, reg. 14(1)

C116 Sch. 7A para. 6(8) modified by S.I. 1990/608, reg. 14(2)

*Chargeable amounts*

- 7 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
  - as regards the day concerned the hereditament is a defined hereditament,
  - NCA exceeds BL,
  - NCA exceeds (BL x AF), and
  - in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- if the appropriate amount is positive, adding it to (BL x AF), or
  - if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
- NCA is the notional chargeable amount for the hereditament for the day concerned,
  - BL is the base liability for the hereditament for the day concerned,
  - AF is the appropriate fraction for the hereditament for the day concerned,
  - D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

C117 Sch. 7A para. 7(1)(e) modified by S.I. 1990/608, reg. 6(4)(d)(5)(d)

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**C118** Sch. 7A para. 7(4)(d) modified by S.I. 1990/608, regs. 8, 9

- 8 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
  - (b) as regards the day concerned the hereditament is a defined hereditament,
  - (c) NCA is less than BL,
  - (d) NCA is less than (BL x AF), and
  - (e) in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
- (a) NCA is the notional chargeable amount for the hereditament for the day concerned,
  - (b) BL is the base liability for the hereditament for the day concerned,
  - (c) AF is the appropriate fraction for the hereditament for the day concerned,
  - (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - (g) G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

**C119** Sch. 7A para. 8 excluded (16.7.1992) by 1992 c. 46, s. 3(3) (with s. 8(1)); S.I. 1992/1642, art.2

**C120** Sch. 7A para. 8(1)(e) modified by S.I. 1990/608, reg. 6(4)(d)(5)(d)

**C121** Sch. 7A para. 8(4)(d) modified by S.I. 1990/608, regs. 8, 9

- 9 (1) In a case where this paragraph applies, for the purpose of ascertaining the chargeable amount for the day concerned under section 43 above that section shall have effect subject to the following amendments.
- (2) The following subsections shall be substituted for subsections (4) and (5)—

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“(4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated by finding the amount represented by (BL x AF).

(5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated by—

- (a) finding the amount represented by (BL x AF), and
- (b) dividing that amount by 5.”

(3) The following subsections shall be inserted after subsection (6)—

“(6A) In a case where the hereditament is situated in the area of a special authority, a reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—

- (a) if the appropriate amount is positive, adding it to (BL x AF), or
- (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).

(6B) For the purposes of subsection (6A) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

”

(4) For the purposes of section 43 above as amended by this paragraph BL, AF, D, E, F and G shall be construed in accordance with paragraphs 7 and 8 above.

**Modifications etc. (not altering text)**

C122 Sch. 7A para. 9 modified by S.I. 1990/608, reg. 5(2) and by S.I. 1990/608, reg. 13

*Regulations*

- 10 (1) The Secretary of State may make regulations containing rules about the determination under section 45 or 54 above of a chargeable amount for a transitional day.
- (2) The rules may make provision which he considers to be equivalent to that made by or under paragraphs 1 to 9 above, subject to any modifications he thinks fit.
- 11 (1) The Secretary of State may make regulations containing rules supplementing or modifying or excluding, for any case he considers appropriate and to such extent as he considers appropriate, any relevant provision.
- (2) For the purpose of the determination under section 43, 45 or 54 above of a chargeable amount for a transitional day, the Secretary of State may make regulations applying any relevant provision (subject to any modifications he thinks fit) to any case—
- (a) where he considers it appropriate to do so, and
  - (b) where the relevant provision would not (whether by virtue of regulations under sub-paragraph (1) above or otherwise) apply apart from the regulations under this sub-paragraph.

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- (3) A relevant provision is a provision made by or under paragraphs 1 to 9 above or by regulations under paragraph 10 above.
- 12 Without prejudice to the generality of section 143(1) and (2) above and paragraphs 10 and 11 above, regulations under those paragraphs may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.]

## SCHEDULE 8

Section 60.

### NON-DOMESTIC RATING: POOLING

#### PART I

#### NON-DOMESTIC RATING ACCOUNTS

##### *The accounts*

- 1 (1) In accordance with this Schedule the Secretary of State shall keep for each chargeable financial year an account (to be called a non-domestic rating account).
- (2) The Secretary of State—
- (a) shall keep each account in such form as the Treasury may direct, and
  - (b) shall at such time as the Treasury may direct send copies of each account to the Comptroller and Auditor General.
- (3) The Comptroller and Auditor General shall examine, certify and report on any account of which copies are sent to him under sub-paragraph (2) above and shall lay copies of the account and of his report before each House of Parliament.

##### *Credits and debits*

- 2 (1) For each chargeable financial year the following shall be credited (as items of account) to the account kept for the year—
- (a) sums received by the Secretary of State in the year under section 54 above,
  - (b) sums received by him in the year under [F363 section 59] above, and
  - (c) sums received by him in the year under paragraph 5 below [F364 or regulations made under sub-paragraph (15) of that paragraph].
- (2) For each chargeable financial year the following shall be debited (as items of account) to the account kept for the year—
- (a) payments made by the Secretary of State in the year [F365 under paragraph 5(10) or (14) below or under regulations made under paragraph 5(15) or 6(5) below], and
  - (b) payments made by him in the year under [F366 paragraph 12 or 15 below] (as the case may be).

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### Textual Amendments

- F363** Words substituted by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 139, [Sch. 5 para. 41](#)
- F364** Words in Sch. 8 para. 2(1)(c) added (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 86\(1\)](#) (with s. 118(1)(2)(4))
- F365** Words in Sch. 8 para. 2(2)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 86\(2\)\(a\)](#) (with s. 118(1)(2)(4))
- F366** Words in Sch. 8 para. 2(2)(b) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 86\(2\)\(b\)](#) (with s. 118(1)(2)(4))

### Modifications etc. (not altering text)

- C123** Sch. 8 para. 2 modified by [S.I. 1990/493](#), [reg. 8\(2\)](#)  
Sch. 8 para. 2 modified (1.4.1993) by [S.I. 1992/2996](#), [reg. 4\(2\)](#)  
Sch. 8 para. 2 amended (1.4.1993) by [S.I. 1993/613](#), [reg. 5\(2\)](#)
- C124** Sch. 8 para. 2 amended by [S.I. 1990/609](#), [reg. 5\(2\)](#)
- C125** Sch. 8 para. 2(1) modified (16.7.1992) by [1992 c. 46](#), [s. 5\(1\)](#) (with s. 8(1)); [S.I. 1992/1642](#), [art.2](#)  
Sch. 8 para. 2(1) modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by [1994 c. 3](#), [s. 3](#)

- 3 (1) As soon as is reasonably practicable after the end of each chargeable financial year the Secretary of State shall calculate the following—
- (a) the aggregate of the items of account credited to the account kept for the year, and
  - (b) the aggregate of the items of account debited to the account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) above exceeds that mentioned in sub-paragraph (1)(b) above, a sum equal to the excess shall be—
- (a) debited (as an item of account) to the account kept for the year, and
  - (b) credited (as an item of account) to the account kept for the next financial year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) above exceeds that mentioned in sub-paragraph (1)(a) above, a sum equal to the excess shall be—
- (a) credited (as an item of account) to the account kept for the year, and
  - (b) debited (as an item of account) to the account kept for the next financial year.

## <sup>F367</sup>PART II

### CONTRIBUTION

### Textual Amendments

- F367** [Sch. 8 Pt. II](#) amended (28.11.1994) by [S.I. 1994/2825](#), [regs. 28, 33\(1\)](#)

### *Non-domestic rating contributions*

- 4 (1) The Secretary of State may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each [<sup>F368</sup>billing authority] (to be called its non-domestic rating contribution for the year).

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- (2) The rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45 above.
- (3) Sub-paragraph (2) above shall not apply in the case of a special authority, but the rules shall be so framed that the amount calculated under them in relation to the authority is broadly the same as the total which would be payable to it in respect of the year under sections 43 and 45 above if—
- (a) the authority's non-domestic rating multiplier for the year was equal to the <sup>F369</sup>non-domestic rating multiplier for the year determined in accordance with Part I of Schedule 7 above], and
  - (b) the authority acted diligently.
- <sup>F370</sup>(4) . . . . .
- (5) The Secretary of State may incorporate in the rules provision for deductions (of such extent as he thinks fit) as regards—
- (a) the operation of sections 47 and 49 above;
  - (b) costs of collection and recovery;
  - (c) such other matters (if any) as he thinks fit;
- and sub-paragraphs (2) and (3) above shall have effect subject to this.
- <sup>F371</sup>(5A) The Secretary of State may also incorporate in the rules provision for the deduction, in the case of a special authority, of an amount determined by him for the year in relation to that authority; and sub-paragraph (3) above shall have effect subject to this.]
- (6) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

**Textual Amendments**

- F368** Words in Sch. 8 Pt. II para. 4(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(2)**(with s. 118(1)(2)(4))
- F369** Words in **Sch. 8 Pt. II para. 4(3)(a)** substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(3)** (with s. 118(1)(2)(4))
- F370** Sch. 8 para. 4(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), **Sch. 10 Pt. I para. 6(4)**, **Sch.14** (with s. 118(1)(2)(4))
- F371** Sch. 8 para. 4(5A) inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(5)** (with s. 118(1)(2)(4))

- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year <sup>F372</sup>and has effect subject to any provision made by virtue of paragraph 6(2A) below].
- (2) By such time before the year begins as the Secretary of State may direct, a <sup>F373</sup>billing authority] shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the Secretary of State.
- (3) If the authority fails to comply with sub-paragraph (2) above or if the Secretary of State believes the amount notified is not likely to have been calculated in accordance with the regulations he may make his own calculation of the amount; and where he

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makes such a calculation he shall inform the authority why he has done so and shall inform it of the amount calculated.

- (4) The authority shall be liable to pay to the Secretary of State an amount (the provisional amount) equal to—
  - (a) that calculated and notified under sub-paragraph (2) above, or
  - (b) if sub-paragraph (3) above applies, that calculated by the Secretary of State under it.
- (5) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the Secretary of State may direct.
- (6) After the year ends the authority shall—
  - (a) calculate the amount of its non-domestic rating contribution for the year,
  - <sup>[F374]</sup>(b) notify the amount so calculated to the Secretary of State, and
  - (c) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales (the Commission).]
- <sup>[F375]</sup>(6A) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.]
- (7) If the authority fails to comply with sub-paragraph (6) above by such time as the Secretary of State directs, he may suspend payments which would otherwise fall to be made to the authority under the relevant provisions (within the meaning given by paragraph 6(7) below); but if the authority then complies with the sub-paragraph he shall resume payments falling to be made to the authority under the relevant provisions and make payments to it equal to those suspended.
- (8) If, at any time after the year ends, the Secretary of State receives notification from an authority under <sup>[F376]</sup>sub-paragraph (6)(b) above] above he shall—
  - (a) calculate the amount of the difference (if any) between the amount notified and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (9) If the amount notified under <sup>[F376]</sup>sub-paragraph (6)(b) above] above exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
- <sup>[F377]</sup>(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the Secretary of State shall—
  - (a) if he believes that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of his reasons for that belief;
  - (b) if he is not of that belief, pay to the authority, at such time as he decides with the Treasury's approval, an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
  - (a) at any time after the year ends the Secretary of State has received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to him in relation to the authority under sub-paragraph (6A) above, and



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- (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the Secretary of State under sub-paragraph (6) (b) above.
- (12) Where this sub-paragraph applies the Secretary of State shall—
- (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the Secretary of State makes the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
- (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
  - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct, and
  - (b) if the certified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as he decides with the Treasury's approval.
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the Secretary of State makes the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
- (a) for the making of payments by the Secretary of State or the authority, and
  - (b) as to the time at which any such payment must be made.]

#### Textual Amendments

- F372** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 42\(2\)](#)
- F373** Words in Sch. 8 Pt. II para. 5(2) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(6\)](#) (with s. 118(1)(2)(4))
- F374** Sch. 8 Pt. II para. 5(6)(b)(c) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(7\)](#) (with s. 118(1)(2)(4))
- F375** Sch. 8 Pt. II para. 5(6A) inserted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(8\)](#) (with s. 118(1)(2)(4))
- F376** Words in Sch. 8 Pt. II para. 5(8)(9) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(9\)](#) (with s. 118(1)(2)(4))
- F377** Sch. 8 Pt. II para. 5(10)-(15) substituted (6.3.1992) for para. 5(10) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(10\)](#) (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C126** Sch. 8 para. 5(4)(5)(7)(9)(10) modified by [S.I. 1990/493, reg. 8\(1\)](#) and by [S.I. 1990/609, reg. 5\(1\)](#)  
Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)  
Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

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- 6 (1) Any calculation under paragraph 5 above of the amount of an authority's non-domestic rating contribution for a year shall be made in accordance with the regulations under paragraph 4 above.
- [<sup>F378</sup>(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the Secretary of State may make regulations—
- (a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).]
- [<sup>F379</sup>(2A) Regulations under paragraph 4 above may incorporate in the rules provision for adjustments to be made in the calculation of the amount of an authority's non-domestic rating contribution under paragraph 5(2) or 5(6) above, being adjustments to take account of relevant changes affecting the amount of the authority's non-domestic rating contribution for an earlier year.
- (2B) For the purposes of sub-paragraph (2A) above, a change is a relevant change if it results from a decision, determination or other matter which (whether by reason of the time at which it was taken, made or occurred or otherwise) was not taken into account by the authority in the calculation under paragraph 5(6) above of the amount of its non-domestic rating contribution for the earlier year in question.]
- (3) The power to give a direction under paragraph 5 above—
- (a) includes power to revoke or amend a direction given under the power;
  - (b) may be exercised differently for different authorities.
- (4) A direction under paragraph 5(5) above is ineffective unless given with the Treasury's consent.
- (5) The Secretary of State may make regulations providing that, once the provisional amount has been arrived at under paragraph 5 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.
- (6) Regulations under sub-paragraph (5) above may include—
- (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
  - (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 5 above or of repayments.
- (7) For the purposes of paragraph 5(7) above the relevant provisions are—
- (a) paragraph 5(10) above,
  - (b) regulations made under sub-paragraph (5) above, and
  - (c) [<sup>F380</sup>paragraphs 12 and 15 below].

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#### Textual Amendments

- F378** Sch. 8 para. 6(2) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(11)** (with s. 118(1)(2)(4))
- F379** Sch. 8 para. 6(2A)(2B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 42(3)**
- F380** Words in Sch. 8 para. 6(7)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 86(3)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C127** Sch. 8 Pt. II para. 6(2) amended (28.11.1994) by S.I. 1994/2825, **reg. 33(3)**
- C128** Sch. 8 para. 6(6) modified (23.6.1992) by 1992 c. 46, s. 5(2) (with s. 8(1)); S.I. 1992/1486, **art.2**

### Recovery

- 7 Where an amount has become payable under any provision of or made under this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

## [<sup>F381</sup>PART III

### DISTRIBUTION

#### Textual Amendments

- F381** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C129** Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)** (with s. 1(4), Sch. 39)

### <sup>F382</sup>Interpretation

#### Textual Amendments

- F382** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- <sup>F383</sup>8 (1) For the purposes of this Part of this Schedule a receiving authority is any billing authority or major precepting authority.
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section 78A above.

#### Textual Amendments

- F383** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

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#### Modifications etc. (not altering text)

C130 Sch. 8 para. 8 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

### *F384* Distributable amount

#### Textual Amendments

F384 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- F385*9 (1) Before a financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for the year; and
  - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he sees fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

#### Textual Amendments

F385 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

C131 Sch. 8 para. 9 modified (16.7.1992) by 1992 c. 46, s.4 (with s. 8(1)); S.I. 1992/1642, **art.2** and (6.7.1993) by 1993 c. 17, **ss.2, 5(1)**; S.I. 1993/1512, **art.2**  
Sch. 8 para. 9 modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by 1994 c. 3, s. 3

### *F386* Distribution: local government finance reports

#### Textual Amendments

F386 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

C132 Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)**

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- <sup>F387</sup>10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the distributable amount for the year.
- (2) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.

#### Textual Amendments

**F387** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C133** Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

- <sup>F388</sup>11 (1) This paragraph applies where—
- (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with paragraph 9 above; and
  - (b) the report has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons, the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the Secretary of State may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).

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- (8) As soon as is reasonably practicable after making a calculation under subparagraph (3) or (4) above, the Secretary of State shall inform each receiving authority of the sum he calculates falls to be paid to it as its share of the distributable amount for the year.

#### Textual Amendments

**F388** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by [1992 c. 14, s. 104, Sch. 10 Pt. I para.7](#) (with [s. 118\(1\)\(2\)\(4\)](#))

#### Modifications etc. (not altering text)

**C134** Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435, art. 2](#)

- <sup>F389</sup>12 (1) Where a calculation is made under paragraph 11(3) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (6) The sum shall be paid on such day after the end of the financial year concerned as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

#### Textual Amendments

**F389** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by [1992 c. 14, s. 104, Sch. 10 Pt. I para.7](#) (with [s. 118\(1\)\(2\)\(4\)](#))

#### Modifications etc. (not altering text)

**C135** Sch. 8 para. 12 modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)  
Sch. 8 para. 12 restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)  
Sch. 8 para. 12 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435, art. 2](#)

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### *F390* Distribution: amending reports

#### Textual Amendments

**F390** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- F391** 13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this paragraph has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

#### Textual Amendments

**F391** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- F392** 14 (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the Secretary of State may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
- (a) the end of the financial year following the financial year concerned, and
- (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.



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#### Textual Amendments

**F392** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- <sup>F393</sup>15 (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph "the relevant previous calculation" means—
- in relation to a calculation made under paragraph 14(1) above, the calculation under paragraph 11(3) above or, where a further calculation has been made under paragraph 11(4) above, that further calculation;
  - in relation to a calculation made under paragraph 14(2) above, the calculation made under paragraph 14(1) above.]

#### Textual Amendments

**F393** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C136** Sch. 8 para. 15 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
Sch. 8 para. 15 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

### Recovery

- 16 Where an amount has become payable under any provision of this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.



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## SCHEDULE 9

Section 62.

### NON-DOMESTIC RATING: ADMINISTRATION

#### *Collection and recovery*

- 1 The Secretary of State may make regulations containing such provision as he sees fit in relation to the collection and recovery of amounts persons are liable to pay under sections 43, 45 and 54 above.
- 2 (1) In this paragraph—
- (a) references to the ratepayer are to a person liable to pay an amount under section 43, 45 or 54 above,
  - (b) references to the amount payable are to the amount he is liable to pay,
  - (c) references to the payee are to the [<sup>F394</sup>billing authority] to which he is liable to pay or (where section 54 applies) the Secretary of State, and
  - (d) references to the financial year are to the financial year concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the ratepayer is to make payments on account of the amount payable, which may include payments during the course of the financial year,
  - (b) that payments on account must be made in accordance with an agreement between the ratepayer and the payee or in accordance with a prescribed scheme for payment by instalments,
  - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the amount payable,
  - (d) that an estimate must be made on prescribed assumptions (whether as to the ratepayer's interest in property or otherwise),
  - (e) that the payee must serve a notice or notices on the ratepayer stating the amount payable or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
  - (f) that no payment on account of the amount payable need be made unless a notice requires it,
  - [<sup>F395</sup>(g) that a notice must be in a prescribed form,
  - (ga) that a notice must contain prescribed matters,
  - (gb) that a notice must not contain other prescribed matters,
  - (gc) that where a notice is invalid because it does not comply with regulations under paragraph (g) or (ga) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (e) or (f) above shall nevertheless have effect as if the notice were valid,
  - (gd) that where a notice is invalid because it does not comply with regulations under paragraph (g) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to issue to the ratepayer a document in the form which the notice would have taken had it complied with regulations under paragraph (g) above,
  - (ge) that where a notice is invalid because it does not comply with regulations under paragraph (ga) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to inform the ratepayer of such of the matters prescribed under paragraph (ga) above as were not contained in the notice.]

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- (h) that the payee must supply prescribed information to the ratepayer when the payee serves a notice . . . <sup>F396</sup>
- (i) that if the ratepayer fails to pay an instalment in accordance with the regulations the unpaid balance of the amount payable or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
- (j) that any amount paid by the ratepayer in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

[<sup>F397</sup>(2A) Regulations under this Schedule may include provision that where—

- (a) an amount paid by the ratepayer in excess of his liability falls to be repaid or credited, and
  - (b) the circumstances are such as may be prescribed,
- an additional amount by way of interest shall be paid or credited.]

(3) Any reference in this paragraph to a payment on account of an amount is to any payment (whether interim, final or sole) in respect of the amount.

#### Textual Amendments

**F394** Words in Sch. 9 para. 2(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(1)** (with s. 118(1)(2)(4))

**F395** Sch. 9 para. 2(2)(g)–(ge) substituted for para. 2(2)(g) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(2)**

**F396** Words repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 44(3), **Sch. 12 Pt. II** Note 4

**F397** Sch. 9 para. 2(2A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(4)**

- 3
- (1) This paragraph applies to any sum which has become payable to a [<sup>F398</sup>billing authority] under any provision included under paragraph 2 above and has not been paid.
  - (2) Regulations under this Schedule may include, as regards the recovery of such a sum, provision—
    - (a) allowing a liability order to be made;
    - (b) allowing distress and sale of goods;
    - (c) allowing commitment to prison;
    - (d) allowing a bankruptcy petition to be presented;
    - (e) allowing winding-up.
  - (3) The regulations may include provision equivalent to any [<sup>F399</sup>provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992] subject to any modifications the Secretary of State thinks fit.
  - (4) The regulations may include provision that—
    - (a) a sum to which this paragraph applies shall be recoverable in a court of competent jurisdiction, and
    - (b) such method of recovery shall be available as an alternative to any method included under sub-paragraph (2) above.

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#### Textual Amendments

**F398** Words in Sch. 9 para. 3(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 87(2)(a) (with s. 118(1)(2)(4))

**F399** Words in Sch. 9 para. 3(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 87(2)(b) (with s. 118(1)(2)(4))

- 4 (1) This paragraph applies to—
- (a) any sum which has become payable to the Secretary of State under any provision included under paragraph 2 above and has not been paid;
  - (b) any sum which has become payable (by way of repayment) to a person other than a [<sup>F400</sup>billing authority] or the Secretary of State under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include provision that such a sum shall be recoverable in a court of competent jurisdiction.

#### Textual Amendments

**F400** Words in Sch. 9 para. 4(1)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 87(3) (with s. 118(1)(2)(4))

- [<sup>F401</sup>4A(1) Regulations under this Schedule may include provision that a [<sup>F402</sup>billing authority] and a person liable to pay it an amount under section 43 or 45 above may enter into an agreement that—
- (a) any interest of his in the hereditament as regards which the liability arises shall be charged to secure payment of the amount, and
  - (b) in consideration of the charge the authority will take no steps for a period specified in the agreement to recover any payment in respect of the amount.
- (2) The regulations may include—
- (a) provision that the agreement may also extend to any further amount the person may become liable to pay to the authority under section 43 or 45 above as regards the hereditament;
  - (b) provision that the agreement may provide for the payment of interest on sums outstanding and for interest payable to be secured by the charge;
  - (c) provision restricting the period which may be specified as mentioned in subparagraph (1)(b) above.]

#### Textual Amendments

**F401** Sch. 9 para. 4A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 45

**F402** Words in Sch. 9 para. 4A substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 87(3) (with s. 118(1)(2)(4))

#### Information

- 5 (1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament [<sup>F403</sup>requesting him to supply to the officer information—

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- (a) which is specified in the notice, and
- (b) which the officer reasonably believes will assist him in carrying out functions conferred or imposed on him by or under this Part.]

[<sup>F404</sup>(1A) A notice under this paragraph must state that the officer believes the information requested will assist him in carrying out functions conferred or imposed on him by or under this Part.]

- (2) A person on whom a notice is served under this paragraph shall supply the information [<sup>F405</sup>requested] if it is in his possession or control, and he shall do so in such form and manner as is [<sup>F406</sup>specified] in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (3) If a person on whom a notice is served under this paragraph fails without reasonable excuse to comply with sub-paragraph (2) above, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (4) If a notice has been served on a person under this paragraph, and in supplying information in purported compliance with sub-paragraph (2) above he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.

#### Textual Amendments

- F403** Words and para. 5(1)(a)(b) of Sch. 9 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 46(2)**
- F404** Sch. 9 para. 5(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 46(2)**
- F405** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 46(4)(a)**
- F406** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 46(4)(b)**

- 6 (1) If in the course of the exercise of its functions any information comes to the notice of a [<sup>F407</sup>billing authority] which leads it to suppose that a list requires alteration it shall be the authority's duty to inform the valuation officer who has the duty to maintain the list.

[<sup>F408</sup>(1A) The Secretary of State may make regulations containing provision that, at such times and in such manner as may be prescribed, a [<sup>F407</sup>billing authority] shall supply to the valuation officer for the authority information of such description as may be prescribed.]

- (2) . . . <sup>F409</sup>

#### Textual Amendments

- F407** Words in Sch. 9 para. 6(1)(1A) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(4)** (with s. 118(1)(2)(4))
- F408** Sch. 9 para. 6(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 47(3)**

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**F409** Sch. 9 para. 6(2) repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 47(2), **Sch. 12 Pt. II** Note 4

[<sup>F410</sup>6A(1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—

- (a) the Secretary of State;
- (b) any appropriate precepting authority; or
- (c) any appropriate levying body,

to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.

- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
  - (a) it has power to issue a levy or special levy to the billing authority; or
  - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.]

#### Textual Amendments

**F410** Sch. 9 para. 6A inserted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(5)** (with s. 118(1)(2)(4))

#### *Power of entry*

- 7
- (1) If a valuation officer needs to value a hereditament for the purpose of carrying out functions conferred or imposed on him by or under this Part, he and any person authorised by him in writing may enter on, survey and value the hereditament if sub-paragraph (2) below is fulfilled and (where it applies) sub-paragraph (3) below is fulfilled.
  - (2) At least 24 hours' notice in writing of the proposed exercise of the power must be given.
  - (3) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce his authority.

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- (4) If a person wilfully delays or obstructs a person in the exercise of a power under this paragraph, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

#### *Inspection*

- [<sup>F411</sup>8] (1) A person may require a valuation officer to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—
- (a) the officer is maintaining the list, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (2) A person may require a [<sup>F412</sup>billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
- (a) the authority has deposited the copy under section 41(6B) [<sup>F413</sup>or 41A(10)] above, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (3) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
- (a) the Secretary of State has deposited the copy under section 52(6B) above, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (4) A person may require a [<sup>F412</sup>billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
- (a) the authority has deposited the copy under section 41(6) above, and
  - (b) the list itself is not yet in force.
- (5) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
- (a) the Secretary of State has deposited the copy under section 52(6) above, and
  - (b) the list itself is not yet in force.
- (6) A requirement under any of the preceding provisions of this paragraph must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (7) Where access is given under this paragraph to information in documentary form the person to whom access is given may—
- (a) make copies of (or of extracts from) the document;
  - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (8) Where access is given under this paragraph to information in a form which is not documentary the person to whom access is given may—
- (a) make transcripts of (or of extracts from) the information;
  - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.

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- (9) If a reasonable charge is required for a facility under sub-paragraph (7) or (8) above, the sub-paragraph concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (10) If without reasonable excuse a person having custody of a document containing, or having control of access to, information access to which is sought under this paragraph—
- (a) intentionally obstructs a person in exercising a right under sub-paragraph (1), (2), (3), (4), (5), (7)(a) or (8)(a) above, or
  - (b) refuses to comply with a requirement under sub-paragraph (7)(b) or (8)(b) above,
- he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

#### Textual Amendments

**F411** Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 48](#)

**F412** Words in Sch. 9 para. 8(2)(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 87\(6\)](#) (with s. 118(1)(2)(4))

**F413** Words in Sch. 9 para. 8(2)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), [Sch. 16 para. 86](#) (with ss. 54(5) (7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1995/852, art. 9(1), [Sch. 5](#) (with art. 9(2)-(5))

- [<sup>F414</sup>9 (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 55 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding 5 years.
- (2) A person may—
- (a) make copies of (or of extracts from) a document mentioned in sub-paragraph (1) above, or
  - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under sub-paragraph (2) above, the sub-paragraph shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If without reasonable excuse a person having custody of a document mentioned in sub-paragraph (1) above—
- (a) intentionally obstructs a person in exercising a right under sub-paragraph (1) or (2)(a) above, or
  - (b) refuses to supply a copy to a person entitled to it under sub-paragraph (2) (b) above,
- he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

#### Textual Amendments

**F414** Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 48](#)

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## F415 SCHEDULE 10

### Textual Amendments

**F415** Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), **Sch.1** (with Sch. 3 paras. 2, 4, 6)

1 The <sup>M72</sup>Social Security Act 1986 shall be amended as mentioned in the following provisions of this Schedule.

### Marginal Citations

**M72** 1986 c. 50.

- .....
- 2 (1) Section 20 (income-related benefits) shall be amended as follows.
- (2) In subsection (1) the word “and” shall be omitted and at the end of the subsection there shall be inserted “and
- (d) community charge benefits.”
- (3) After subsection (8) there shall be inserted—
- “(8A) A person is entitled to a community charge benefit in respect of a particular day falling after 31 March 1990 if each of the three conditions set out in subsections (8B) to (8E) below is fulfilled.
- (8B) In relation to England and Wales, the first condition is that—
- (a) for the day the person concerned is shown, in a charging authority’s community charges register, as subject to a personal community charge of the authority and is not there shown as undertaking a full-time course of education on the day, or
- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay an amount under section 9 of the 1988 Act (collective community charge contributions).
- (8C) In relation to Scotland, the first condition is that—
- (a) in respect of the day the person concerned is shown, in a community charges register, as being liable to pay the personal community charge and is not there shown as undertaking a full-time course of education or nursing education on the day, or
- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act.
- (8D) The second condition is that there is an appropriate maximum community charge benefit in the case of the person concerned.
- (8E) The third condition is that—



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- (a) the day falls within a week in respect of which the person concerned has no income,
- (b) the day falls within a week in respect of which his income does not exceed the applicable amount, or
- (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B.

(8F) As regards a person—

- (a) amount A is the appropriate maximum community charge benefit in his case, and
- (b) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.

(8G) In respect of the same day, a person shall be entitled to a separate community charge benefit in respect of each charge or contribution period concerned (if more than one).

(8H) But regulations may provide that if—

- (a) a person would (apart from the regulations) be entitled, in respect of the same day, to separate community charge benefits, and
- (b) the circumstances are such as are prescribed,

he shall not be entitled to such one of the benefits as may be identified in accordance with prescribed rules.”

(4) After subsection (9) there shall be inserted—

“(9A) Subsection (9) above does not prevent different members of the same family becoming entitled to different community charge benefits by virtue of their fulfilling the conditions in respect of different charges or of different contribution periods.”

(5) In subsection (11)—

(a) before the definition of child there shall be inserted—

““chargeable financial year” has the same meaning as in the 1988 Act;

“charging authority” has the same meaning as in the 1988 Act;”

(b) after the definition of child there shall be inserted—

““contribution period”, in relation to England and Wales, has the same meaning as in section 9 of the 1988 Act;

“contribution period”, in relation to Scotland, means a continuous period of residence in any premises (which falls in a chargeable financial year) in respect of each day of which a person is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act;”

(c) after the definition of family there shall be inserted—

““levying authority” has the same meaning as in the 1987 Act;”

(d) after the definition of married couple there shall be inserted—

““the 1987 act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“the 1988 Act” means the Local Government Finance Act 1988;”

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- (e) after the definition of unmarried couple there shall be inserted—  
 ““week”, in relation to community charge benefits, means a period of seven days beginning with a Monday.”

.....

3 (1) Section 21 (amount of entitlement) shall be amended as follows.

(2) After subsection (5) there shall be inserted—

“(5A) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(a) or (b) above applies, the amount to which he is entitled shall be the amount which is the appropriate maximum community charge benefit in his case.

(5B) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(c) above applies, the amount to which he is entitled shall be found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by section 20(8F) above.”

(3) In subsection (6) after paragraph (b) there shall be inserted—

“(c) the appropriate maximum community charge benefit.”

.....

4 (1) Section 22 (calculation) shall be amended as follows.

(2) In subsection (3) for “and housing benefit” there shall be substituted “, housing benefit and any community charge benefit”.

(3) After subsection (8) there shall be inserted—

“(8A) A person’s income in respect of a week shall be calculated in accordance with prescribed rules; and the rules may provide for the calculation to be made by reference to an average over a period (which need not include the week concerned).”

.....

5 The following shall be inserted after section 22—

**“22A Couples.**

(1) As regards any case where a person is a member of a married or unmarried couple throughout a particular day, regulations may make such provision as the Secretary of State sees fit as to—

- (a) the entitlement of the person to a community charge benefit in respect of the day, and  
 (b) the amount to which he is entitled.

(2) Nothing in subsections (3) to (8) below shall prejudice the generality of subsection (1) above.

(3) The regulations may provide that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this

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Part shall not apply or shall apply subject to prescribed amendments or adaptations.

- (4) The regulations may provide that, for the purpose of calculating in the case of the person concerned the matters mentioned in subsection (5) below, prescribed amounts relating to the person and his partner are to be aggregated and the aggregate is to be apportioned.
- (5) The matters are income, capital, the applicable amount, and the appropriate maximum community charge benefit.
- (6) The regulations may—
  - (a) amend section 31B(6) below so as to allow for disregarding the whole or part of any pension payable to the partner of the person concerned in determining the latter's income;
  - (b) amend section 31B(7) below accordingly.
- (7) The regulations may contain different provision as to the following different cases—
  - (a) cases where the first condition is fulfilled on the day concerned by the person concerned but not by his partner;
  - (b) cases where the first condition is fulfilled on the day concerned by the person concerned and by his partner.
- (8) The regulations may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient.
- (9) In this section—
  - (a) references to a person's partner are to the other member of the couple concerned, and
  - (b) references to the first condition are to the condition mentioned in section 20(8B) or (8C) above (as the case may be).

## **22B Polygamous marriages.**

- (1) This section applies to any case where throughout a particular day a person (the person in question) is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and this section applies whether or not either party to the marriage has for the time being any spouse additional to the other party.
- (2) For the purposes of section 22A above neither party to the marriage shall be taken to be a member of a couple on the day.
- (3) Regulations under this section may make such provision as the Secretary of State sees fit as to—
  - (a) the entitlement of the person in question to a community charge benefit in respect of the day, and
  - (b) the amount to which he is entitled.
- (4) Without prejudice to the generality of subsection (3) above the regulations may include provision equivalent to that included under section 22A above subject to any modifications the Secretary of State sees fit."

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6 The following shall be inserted after section 31—

*“ Community charge benefits*

**31A Nature of benefits.**

- (1) In relation to England and Wales, regulations shall provide that where a person is entitled to a community charge benefit in respect of a charging authority’s personal community charge the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the authority to the person;
  - (b) a reduction in the amount the person is liable to pay to the authority in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (2) In relation to Scotland, regulations shall provide that where a person is entitled to a community charge benefit in respect of a personal community charge determined by a regional, islands or district council the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments to the person by the levying authority to which the charge is payable;
  - (b) a reduction in the amount the person is liable to pay in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (3) Regulations shall provide that where a person is entitled to a community charge benefit in respect of a contribution period the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the relevant authority to the person;
  - (b) the reductions mentioned in subsection (4) below;
  - (c) both such payment or payments and such reductions.
- (4) The reductions are—
  - (a) a reduction in the amount the person is liable to pay to the charge payer in respect of the contribution period, and
  - (b) a consequential reduction in the amount the charge payer is liable to pay in respect of the charge concerned as it has effect for the relevant chargeable financial year.
- (5) For the purposes of subsections (1) and (2) above the relevant chargeable financial year is the chargeable financial year in which the relevant day falls; and the relevant day is the day in respect of which the person concerned is entitled to the benefit.
- (6) For the purposes of subsection (3) above the relevant authority is—
  - (a) in relation to England and Wales, the authority to which an amount is payable in respect of the collective community charge concerned under section 15 of the 1988 Act;

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- (b) in relation to Scotland, the levying authority to which the collective community charge is payable.
- (7) For the purposes of subsection (4) above the charge payer is—
  - (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) For the purposes of subsection (4) above the relevant chargeable financial year is the chargeable financial year in which the contribution period falls.
- (9) Regulations under subsection (1), (2) or (3) above may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient; and such provisions may include provisions amending or adapting provisions of the 1987 Act or the 1988 Act.

### **31B Arrangements for benefits.**

- (1) Any community charge benefit provided for by virtue of a scheme under section 20(1) above (in this Act referred to as a community charge benefit scheme) is to be administered by the appropriate authority.
- (2) For the purposes of this section in its application to England and Wales, the appropriate authority in relation to a particular benefit is the charging authority as regards whose personal or collective community charge a person is entitled to the benefit.
- (3) For the purposes of this section in its application to Scotland, the appropriate authority in relation to a particular benefit is the levying authority—
  - (a) to which the personal community charge is payable by a person entitled to the benefit; or
  - (b) in whose area is situated the premises in respect of residence in which for a contribution period a collective community charge contribution is payable.
- (4) Charging authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (5) Levying authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (6) A charging authority or levying authority may modify any part of the community charge benefit scheme administered by the authority—
  - (a) so as to provide for disregarding, in determining a person's income, the whole or part of any war disablement pension or war widow's pension payable to that person;
  - (b) to such extent in other respects as may be prescribed,
 and any such modifications may be adopted by resolution of an authority.
- (7) Modifications other than such modifications as are mentioned in subsection (6)(a) above shall be so framed as to secure that, in the estimate of

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the authority adopting them, the total of the benefits which will be allowed by the authority for any year will not exceed the permitted total of benefits for that year.

- (8) An authority which has adopted modifications may by resolution revoke or vary them.
- (9) If the community charge benefit scheme includes power for an authority to exercise a discretion in allowing community charge benefits, the authority shall not exercise that discretion so that the total of the benefits allowed by it for any year exceeds the permitted total of benefits for that year.
- (10) In relation to any authority the permitted total of benefits for any year shall be such amount as is calculated in accordance with rules contained in an order made by the Secretary of State.

### **31C Adjudication.**

- (1) Regulations shall provide that, where a person has claimed a community charge benefit as regards—
  - (a) a personal or collective community charge of a charging authority, or
  - (b) a personal or collective community charge payable to a levying authority,the authority shall notify the person of its determination of the claim.
- (2) Any such notification shall be given in such form as may be prescribed.
- (3) Regulations shall make provision for reviews of determinations relating to community charge benefits.

### **31D Excess benefits.**

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed exceeds the amount to which he is entitled in respect of the benefit.
- (2) As regards any case where the benefit is in respect of a personal community charge the regulations may provide that—
  - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
  - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (3) below as is prescribed as regards the case concerned, or by such combination of two or all three of the methods as is prescribed as regards the case concerned.
- (3) The methods are—
  - (a) payment by the person concerned;
  - (b) addition to any amount payable in respect of the charge concerned;
  - (c) deduction from any other income-related benefit which he may be allowed by the authority concerned.

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- (4) As regards any case where the benefit is in respect of a contribution period the regulations may provide that—
- (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
  - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (5) below as is prescribed as regards the case concerned, or by such combination of the methods as is prescribed as regards the case concerned;
  - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (5) The methods are—
- (a) payment by the person concerned;
  - (b) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (6) In a case where the regulations provide that a sum or part of a sum is to be paid, and the sum or part is not paid on or before such day as may be prescribed, the regulations may provide that the sum or part shall be recoverable in a court of competent jurisdiction.
- (7) For the purposes of subsection (4) above the charge payer is—
- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) The regulations may provide that they are not to apply as regards any case falling within a prescribed category.

### **31E Shortfall in benefits.**

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed is less than the amount to which he is entitled in respect of the benefit.
- (2) In particular, as regards any prescribed case where the benefit is in respect of a contribution period the regulations may provide that—
- (a) a sum equal to the difference shall be due from the authority to the person concerned;
  - (b) any liability under any provision included under paragraph (a) above shall be met by payment and not by such reductions as are mentioned in section 31A(4) above (whatever the form the benefit actually allowed takes);
  - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (3) For the purposes of subsection (2) above the charge payer is—

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- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
- (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.

### **31F Community charge benefit finance.**

- (1) For each year the Secretary of State shall pay a subsidy (to be known as community charge benefit subsidy) to each charging authority and to each levying authority.
- (2) The amount of community charge benefit subsidy to be paid to a charging authority or a levying authority for a year shall be calculated in such manner as may be specified by an order made by the Secretary of State.
- (3) Any such order shall require the calculation to be made by reference to an amount found by—
  - (a) taking the total amount allowed by the authority for the year by way of community charge benefits, and
  - (b) adjusting that total by making such additions or subtractions (or both) as are specified in the order.
- (4) The Secretary of State may deduct, from the amount which would (apart from this subsection) be payable to a charging or levying authority by way of community charge benefit subsidy for a year, such amount as he considers it unreasonable to pay by way of such subsidy.
- (5) The Secretary of State may pay to an authority, as part of the amount of community charge benefit subsidy payable to the authority for a year, an additional sum in respect of the costs of administering community charge benefits; and any such additional sum shall be calculated in a manner specified by an order made by the Secretary of State.
- (6) Subsidy under this section shall be payable by the Secretary of State at such time and in such manner as the Treasury may direct, but subject—
  - (a) to the making of a claim for it in such form and containing such particulars as the Secretary of State may from time to time determine; and
  - (b) to such conditions as to records, certificates, audit or otherwise as the Secretary of State may, with the approval of the Treasury, impose.
- (7) The amount of any subsidy payable to an authority shall be calculated to the nearest pound, by disregarding an odd amount of 50 pence or less and by treating an odd amount exceeding 50 pence as a whole pound.

### **31G Information.**

- (1) The Secretary of State may supply to charging authorities and levying authorities such information of a prescribed description obtained by reason of the exercise of any of his functions under the benefit Acts as they may require in connection with any of their functions relating to community charge benefits.



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- (2) Charging authorities and levying authorities shall supply to the Secretary of State such information of a prescribed description obtained by reason of the exercise of their functions relating to community charge benefits as he may require in connection with any of his functions under the benefit Acts.
- (3) It shall also be the duty of each charging authority and of each levying authority to supply the Secretary of State, in the prescribed manner and within the prescribed time—
  - (a) with such information as he may require concerning its performance of any of its functions relating to community charge benefits;
  - (b) with such information as he may require to enable him to prepare estimates of likely future amounts of community charge benefit subsidy; and
  - (c) with such information as he may require to enable him to decide questions relating to the development of policy as regards community charge benefits.
- (4) Each charging authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit as regards a personal or collective community charge of the authority becomes aware that he may be entitled to it.
- (5) Each levying authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit in respect of a personal community charge payable to the authority becomes aware that he may be entitled to it.
- (6) Each charging authority and each levying authority shall make copies of the community charge benefit scheme, with any modifications adopted by it under section 31B above, available for public inspection at its principal office at all reasonable hours without payment.”

.....

7 In section 51 (regulations about claims for and payments of benefit) in subsection (1) paragraphs (j) and (u) shall be omitted.

.....

8 The following shall be inserted after section 51—

**“51A Community charge benefits: administration.**

- (1) Regulations may provide as follows as regards any community charge benefit—
  - (a) for requiring a claim for a benefit to be made by such person, in such manner and within such time as may be prescribed;
  - (b) for treating a claim made in such circumstances as may be prescribed as having been made at such date earlier or later than that at which it is made as may be prescribed;
  - (c) for permitting a claim to be made, or treated as if made, for a period wholly or partly after the date on which it is made;

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- (d) for permitting an award on a claim to be made for such a period subject to the condition that the claimant satisfies the requirements for entitlement when benefit becomes payable, or any right to a reduction or a consequential reduction becomes available, under the award;
- (e) for a review of any award if those requirements are found not to have been satisfied;
- (f) for the disallowance on any ground of a person's claim for a benefit to be treated as a disallowance of any further claim by that person for that benefit until the grounds of the original disallowance have ceased to exist;
- (g) for enabling one person to act for another in relation to a claim for a benefit and for enabling such a claim to be made and proceeded with in the name of a person who has died;
- (h) for requiring any information or evidence needed for the determination of a claim or of any question arising in connection with a claim to be furnished by such person as may be prescribed in accordance with the regulations;
- (i) for the time when and manner in which any benefit (or part) which takes the form of a payment is to be paid, and for the information and evidence to be furnished in connection with the payment;
- (j) for the time when the right to make a reduction or consequential reduction may be exercised;
- (k) for notice to be given of any change of circumstances affecting the continuance of entitlement to a benefit;
- (l) for calculating the amount of a benefit according to a prescribed scale or otherwise adjusting it so as to avoid fractional amounts or facilitate computation;
- (m) for suspending (in whole or in part) any payment or right to make a reduction or consequential reduction, where it appears to the authority which allowed a benefit that a question arises whether the conditions for entitlement to the benefit are or were fulfilled or whether the award ought to be revised or whether an appeal ought to be brought against the award;
- (n) for withholding in prescribed circumstances any payment or right to make a reduction or consequential reduction, and for subsequently making in prescribed circumstances any withheld payment or restoring in prescribed circumstances any right to make a reduction or consequential reduction;
- (o) in the case of any benefit (or part) which takes the form of a payment, for payment or distribution to or among persons claiming to be entitled on the death of any person, and for dispensing with strict proof of their title;
- (p) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where no claim has been made and it is impracticable for one to be made immediately;
- (q) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where a claim has been made but it is impracticable for the claim

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- or an appeal, reference, review or application relating to it to be determined immediately;
  - (r) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where an award has been made but it is impracticable to institute the benefit immediately;
  - (s) generally as to administration.
- (2) Regulations under this section may include provision that prescribed provisions shall apply instead of prescribed provisions of the 1987 Act or the 1988 Act, or that prescribed provisions of the 1987 Act or the 1988 Act shall not apply or shall apply subject to prescribed amendments or adaptations.
- (3) References in subsection (2) above to the 1987 Act or the 1988 Act include references to regulations made under the Act concerned.

**51B Administration of benefits: general.**

- (1) Regulations may provide for a claim for one relevant benefit to be treated, either in the alternative or in addition, as a claim for any other relevant benefit that may be prescribed.
- (2) Regulations may provide for treating a payment made or right conferred by virtue of regulations under section 51(1)(t) above, or of regulations under section 51A(1)(p) to (r) above, as made or conferred on account of any relevant benefit that is subsequently awarded or paid.
- (3) For the purposes of subsections (1) and (2) above relevant benefits are—
  - (a) any benefit to which section 51 above applies, and
  - (b) any community charge benefit.”

9 (1) Section 56 (legal proceedings) shall be amended as follows.

F416(2) .....

F416(3) .....

F416(4) .....

(5) In subsection (5) for “(4)” there shall be substituted “ (4A) ”.

**Textual Amendments**

**F416** Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), Sch.1 (with Sch. 3 paras. 2, 4, 6)

10 In section 61 (consultations on subordinate legislation) after paragraph (b) of subsection (7) there shall be inserted—

- “(c) regulations relating to community charge benefits (other than regulations of which the effect is to increase any amount specified in regulations previously made);
- (d) an order under section 31B(10) or 31F above.”.

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- .....
- 11 (1) Section 83 (orders and regulations) shall be amended as follows.
- (2) In subsection (2) after “housing benefit” there shall be inserted “ or community charge benefits ”.
- (3) In subsection (3) after paragraph (c) there shall be inserted—
- “(cc) regulations under Part II of this Act which relate to community charge benefits and are made before 1 April 1990;
- (ccc) orders under section 31F(2) or (5) above which are made before 1 April 1990;”.
- (4) In subsection (5) after “30” there shall be inserted “ , 31F ”.

- .....
- 12 In section 85 (financial provision) in subsection (1)(a) after sub-paragraph (v) there shall be inserted—
- “(vi) community charge benefit subsidy;”.

## SCHEDULE 11

Section 136.

### TRIBUNALS

#### *Establishment*

- 1 (1) The Secretary of State shall make regulations providing for the establishment of tribunals (to be known as [<sup>F417</sup>valuation tribunals]).
- (2) The regulations may include such provision as he sees fit in relation to membership, staff, accommodation, equipment, procedure and other matters relating to the tribunals.

#### **Textual Amendments**

**F417** Words in Sch. 11 para. 1(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(1)** (with s. 118(1)(2)(4))

#### *Jurisdiction*

- 2 The tribunals shall exercise the jurisdiction conferred on them by—
- (a) section 23 above;
- (b) regulations under section 55 above.
- [<sup>F418</sup>(c) paragraph 4 of Schedule 4A above.]
- [<sup>F419</sup>(d) section 16 of the 1992 Act;
- (e) regulations under section 24 of that Act;
- (f) paragraph 3 of Schedule 3 to that Act.]

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### Textual Amendments

**F418** Sch. 11 para. 2(c) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 76\(2\)](#)

**F419** Sch. 11 para. 2(d)-(f) inserted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 88\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

- 3 (1) The Secretary of State may by regulations provide for the tribunals to exercise the jurisdiction conferred (apart from the regulations) on local valuation courts by the 1967 Act or any other Act.
- (2) The regulations may apply as regards matters arising or appeals instituted before, as well as those arising or instituted after, the coming into force of the regulations.

### Arbitration

- 4 (1) This paragraph applies as regards any matter which falls within the jurisdiction conferred on tribunals by or under this Act.
- (2) The Secretary of State may by regulations provide that, where the persons mentioned in sub-paragraph (3) below agree in writing that the matter is to be referred to arbitration, the matter shall be so referred.
- (3) The persons are the persons who, if the matter were to be the subject of an appeal to a tribunal, would be the parties to the appeal.

### Membership

- 5 (1) Regulations under paragraph 1 above may include provision—
- (a) that the number of members of a tribunal is to be such as is determined by the Secretary of State;
  - (b) for the appointment by a prescribed person or persons of the members of each tribunal;
  - (c) that one of the members is to be president of the tribunal;
  - (d) that the president is to be appointed by the members by a prescribed method, and that if one is not so appointed within a prescribed period the president is to be appointed by the Secretary of State after consulting such prescribed persons as he sees fit;
  - (e) that some of the members (who may include the president) are to be appointed to the position of chairman, that the number to be appointed is to be stated by a prescribed person or persons, and that the appointments are to be made by the members themselves by a prescribed method or (if they default) by a prescribed person or persons;
  - (f) that persons are to be disqualified from becoming or continuing to be members in prescribed circumstances;
  - (g) that members are to be disqualified from acting in cases falling within prescribed descriptions;
  - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be members;
  - (i) that prescribed factors are not to disqualify members from acting;

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- (j) as to the duration (subject to disqualification, termination or resignation) of any appointment as president or member or chairman;
  - (k) allowing the Secretary of State to terminate an appointment as president;
  - (l) requiring the person or persons who appointed a member to terminate the appointment if the Secretary of State so directs after consulting the person or persons who made the appointment;
  - (m) allowing a president to terminate a person's appointment as chairman, and requiring a president to do so if the Secretary of State directs him to do so;
  - (n) allowing a person appointed as president or member or chairman to resign if such notice as may be prescribed is given;
  - (o) that a person who ceases to be president or member or chairman is to be eligible for re-appointment in prescribed circumstances;
  - (p) that a member is to be entitled to such travelling, subsistence and other allowances [<sup>F420</sup>as the Secretary of State may, with the approval of the Treasury, from time to time determine].
- (2) The regulations may include provision for the administration of members' allowances to be the responsibility of the clerk of the tribunal.

#### Textual Amendments

**F420** Words in Sch. 11 para. 5(1)(p) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(3)** (with s. 118(1)(2)(4))

#### Staff

- 6 (1) Regulations under paragraph 1 above may include provision—
- (a) that a tribunal shall appoint a clerk of the tribunal and may appoint other employees;
  - (b) that a tribunal shall pay to its employees such remuneration and allowances as the tribunal determines;
  - (c) that (subject to disqualification) employees shall be appointed on such other terms and conditions as the tribunal may determine;
  - (d) that an appointment shall be invalid unless made with the approval of the Secretary of State;
  - (e) that a determination as to remuneration or allowances shall be invalid unless made with the approval of the Secretary of State given with the Treasury's consent;
  - (f) that persons are to be disqualified from becoming or continuing to be employees in prescribed circumstances;
  - (g) that employees are to be disqualified from acting in cases falling within prescribed descriptions;
  - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be employees;
  - (i) that prescribed factors are not to disqualify employees from acting.
- (2) The regulations may include provision—
- (a) that any function of making an appointment, or determining remuneration or allowances or other terms or conditions, may be performed on behalf of a tribunal by two or more of its members;

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- (b) that one of those members must be the president.
- (3) The regulations may include provision for the administration of employees' remuneration and allowances to be the responsibility of the clerk of the tribunal.
- (4) The regulations may include provision that where a person ceases to be employed by a local valuation panel and immediately becomes employed by a [<sup>F421</sup>valuation tribunal], for the purposes of [<sup>F422</sup>the Employment Rights Act 1996] his period of employment by the panel shall count as a period of employment by the tribunal and the change of employment shall not break the continuity of the period of employment.
- (5) For the purposes of sub-paragraph (4) above a local valuation panel is a local valuation panel constituted under a scheme under section 88 of the 1967 Act.

<sup>F423</sup>(6) .....

#### Textual Amendments

- F421** Words in Sch. 11 para. 6(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(4)** (with s. 118(1)(2)(4))
- F422** Words in Sch. 11 para. 6(4) substituted (22.8.1996) by 1996 c. 18, ss. 240, 243, **Sch. 1 para. 38** (with ss. 191-195, 202)
- F423** Sch. 11 para. 6(6) repealed (6.3.1992) by 1992 c. 14, s. 117, **Sch. 13 para. 88(5)**, **Sch. 14** (with s. 118(1)(2)(4))

#### *Accommodation and equipment*

- 7 (1) Regulations under paragraph 1 above may include provision requiring a tribunal to—
  - (a) maintain a permanent office, and
  - (b) make arrangements to secure that the tribunal has such other accommodation, and such secretarial and other equipment, as is sufficient for the performance of its functions.
- (2) The regulations may include provision that any function as to accommodation or equipment may be performed on behalf of a tribunal by its clerk.

#### *Procedure*

- 8 (1) Regulations under paragraph 1 above may include—
  - (a) provision for determining which tribunal is to deal with an appeal;
  - (b) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by its clerk or other prescribed employee;
  - (c) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by one of its members;
  - (d) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by some of its members;
  - (e) provision as to the selection of a member who is to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that he must be the president or a chairman);
  - (f) provision as to the number and selection of members who are to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that one of them must be the president or a chairman).

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- (2) The regulations may include provision—
- (a) prescribing the procedure to be followed for initiating an appeal, and authorising or requiring it to be dismissed if it is not initiated within a prescribed time;
  - (b) authorising an appeal to be disposed of on the basis of written representations in prescribed circumstances;
  - (c) prescribing the procedure to be followed before the hearing of an appeal;
  - (d) authorising an appeal to be withdrawn before the hearing in prescribed circumstances.
- (3) The regulations may include provision prescribing the procedure to be followed at the hearing of an appeal, and such provision may include provision—
- (a) requiring the hearing to take place in public except in prescribed circumstances;
  - (b) as to the persons entitled to appear and to be heard on behalf of parties to the appeal;
  - (c) authorising the hearing to proceed in the absence of a party or parties to the appeal in prescribed circumstances;
  - (d) requiring persons to attend to give evidence and produce documents;
  - <sup>[F424]</sup>(e) that no rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of the appeal of particulars delivered documents (within the meaning of Part I of the 1992 Act);
  - (ea) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of particulars delivered <sup>[F425]</sup>documents,]] of information supplied under—
    - (i) Schedule 9 above;
    - (ii) regulations under Schedule 2 above;
    - (iii) section 82 of the 1967 Act; or
    - (iv) regulations under Schedule 2 to the 1992 Act;<sup>[F426]</sup>or of information disclosed by virtue of section 1(1) of the Non-Domestic Rating (Information) Act 1996;]
  - (f) as to the adjournment of the hearing.
- (4) The regulations may include provision—
- (a) that where two or more members of a tribunal are acting the decision of the majority is to prevail or, if the votes are equal, the appeal is to be reheard;
  - (b) requiring reasons for a decision to be given;
  - (c) authorising a decision to be given orally or in writing;
  - (d) authorising a decision to be reserved;
  - (e) authorising or requiring an order to be made in consequence of a decision;
  - <sup>[F427]</sup>(f) that an order may require a register or list to be altered (prospectively or retrospectively);
  - (fa) that an order may require the designation of an individual as a responsible individual or as a certification officer, or a designation under section 5 above, to be revoked;
  - (fb) that an order may require an estimate to be quashed or altered;
  - (fc) that an order may require a penalty to be quashed;



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- (fd) that an order may require a decision of a billing authority to be reversed;
  - (fe) that an order may require a calculation (other than an estimate) of an amount to be quashed and may require the amount to be recalculated;]
  - (g) that an order may require any ancillary matter to be attended to;
  - (h) authorising or requiring a tribunal to review or set aside a decision, or to vary or revoke an order, of the tribunal in prescribed circumstances.
- (5) The regulations may include provision—
- (a) requiring decisions and orders to be recorded;
  - (b) as to the proof of decisions and orders;
  - (c) authorising the correction of clerical errors in records of decisions and orders;
  - (d) requiring decisions, orders and corrections to be communicated to the parties to appeals.
- (6) The regulations may include provision that, subject to any other provision of the regulations, a tribunal may regulate its own procedure.
- (7) The regulations may include provision that a person who without reasonable excuse fails to comply with any requirement imposed by the regulations under subparagraph (3)(d) above shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

#### Textual Amendments

**F424** Sch. 11 para. 8(3)(e)(ea) substituted (6.3.1992) for para. 8(3)(e) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(6)** (with s. 118(1)(2)(4))

**F425** Word in Sch. 11 para. 8(3)(ea) substituted (22.5.1996) by 1996 c. 13, s. 1(3)(a)

**F426** Words in Sch. 11 para. 8(3)(ea) inserted (22.5.1996) by 1996 c. 13, s. 1(3)(b)

**F427** Sch. 11 para. 8(4)(f)-(fe) substituted (6.3.1992) for para. 8(4)(f) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(7)** (with s. 118(1)(2)(4))

#### Orders

- 9 (1) This paragraph applies where a tribunal orders—
- [<sup>F428</sup>(a) the community charges registration officer for a charging authority to alter the authority's community charges register,
  - (b) the valuation officer for a billing authority to alter a local non-domestic rating list of the authority,
  - (c) the central valuation officer to alter a central non-domestic rating list, or
  - (d) the listing officer for a billing authority to alter the authority's valuation list.]
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the officer or authority ordered shall—
- (a) alter the register or list concerned accordingly, and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).

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#### Textual Amendments

**F428** Sch. 11 para. 9(1)(a)-(d) substituted (6.3.1992) for para. 9(1)(a)-(c) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(8)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

**C138** Sch. 11 paras. 9 and 10 modified by S.I. 1989/439, **reg. 32(4)**

**C139** Sch. 11 paras. 9 and 10 applied by S.I. 1989/439, **reg. 33(3)**

Sch. 11 para. 9 modified (1.4.1993) by S.I. 1993/290, **reg. 32(5)** and (1.4.1993) by S.I. 1993/291, **reg. 47(6)**

Sch. 11 para. 9 applied (1.4.1993) by S.I. 1993/290, **reg. 33(3)** and (1.4.1993) by S.I. 1993/291, **reg. 48(3)**

- 10 (1) This paragraph applies where a tribunal orders—
- (a) the community charges registration officer for a charging authority to revoke a designation of an individual as a certification officer under regulations under section 30 above,
  - (b) a charging authority to alter an estimate, made for the purposes of regulations under Schedule 2 above, of the amount a person is liable to pay in respect of a community charge of the authority,
  - (c) the community charges registration officer for a charging authority to revoke a designation of an individual as a responsible individual under regulations under Schedule 2 above,
  - (d) a charging authority to quash a penalty imposed by it under Schedule 3 above,
  - (e) the community charges registration officer for a charging authority to quash a penalty imposed by him under Schedule 3 above, or
  - (f) the community charges registration officer for a charging authority to revoke a designation under section 5 above.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority or officer ordered shall—
- (a) revoke the designation, alter the estimate or quash the penalty accordingly, and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).

#### Modifications etc. (not altering text)

**C140** Sch. 11 paras. 9 and 10 modified by S.I. 1989/439, **reg. 32(4)**

**C141** Sch. 11 paras. 9 and 10 applied by S.I. 1989/439, **reg. 33(3)**

<sup>F429</sup>10(A) This paragraph applies where a tribunal orders a billing authority—

- (a) to reverse a decision that a particular dwelling is a chargeable dwelling for the purposes of Chapter I of Part I of the 1992 Act, or that a particular person is liable to pay council tax in respect of such a dwelling,
- (b) to quash or alter an estimate of an amount which a person is liable to pay to the authority in respect of council tax,
- (c) to quash a calculation (other than an estimate) of such an amount, or to recalculate the amount, or

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- (d) to quash a penalty imposed by the authority under Schedule 3 to the 1992 Act.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority ordered shall—
- (a) reverse the decision, quash or alter the estimate, quash the calculation, recalculate the amount or quash the penalty accordingly; and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).]

#### Textual Amendments

**F429** Sch. 11 para. 10A inserted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(9)** (with s. 118(1)(2)(4))

#### Appeals

- 11 (1) Regulations under paragraph 1 above may include provision that—
- (a) an appeal shall lie to the High Court on a question of law arising out of a decision or order which is given or made by a tribunal on an appeal under section 23 above [<sup>F430</sup>section 16 of the 1992 Act, paragraph 3 of Schedule 3 to that Act or regulations under section 24 of that Act];
  - (b) an appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a tribunal on an appeal under [<sup>F431</sup>paragraph 4 of Schedule 4A above or regulations under section 55 above].
- (2) The regulations may include—
- (a) provision as to the persons who may appeal to the High Court or the Lands Tribunal;
  - (b) provision authorising or requiring an appeal to the High Court or the Lands Tribunal to be dismissed if it is not initiated within a prescribed time;
  - (c) provision as to the powers of the High Court or the Lands Tribunal on an appeal to it (which may include provision allowing the tribunal's decision or order to be confirmed, varied, set aside, revoked or remitted, and provision allowing the making of any order the tribunal could have made);
  - [<sup>F432</sup>(d) provision requiring a charging authority, the community charges registration officer for a charging authority, a billing authority, the valuation officer or listing officer for a billing authority, or the central valuation officer, to act in accordance with any order made by the High Court or the Lands Tribunal, and provision that paragraph 9, 10 or 10A above is to have effect subject to such a requirement.]

#### Textual Amendments

**F430** Words in Sch. 11 para. 11(1) added (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(10)(a)** (with s. 118(1)(2)(4))

**F431** Words in Sch. 11 para. 11(1)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(10)(b)** (with s. 118(1)(2)(4))

**F432** Sch. 11 para. 11(2)(d) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(11)** (with s. 118(1)(2)(4))

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### *Inspection of records*

- 12 (1) This paragraph applies to records which relate to decisions and orders of a tribunal and which are required to be made under any provision included in regulations under paragraph 1 above.
- (2) The regulations may include provision that a person may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records to which this paragraph applies at the tribunal's permanent office.
- (3) The regulations may include provision that if without reasonable excuse a person having custody of records to which this paragraph applies intentionally obstructs a person in exercising a right under any provision included under sub-paragraph (2) above, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

### *Finance*

- 13 The Secretary of State shall make such payments as are necessary to meet any expenditure incurred in or in connection with the performance by tribunals of their functions (whether as regards remuneration, allowances, accommodation, equipment or otherwise).

### *General*

- 14 Regulations under paragraph 3 above may include—
- <sup>F433</sup>(a) . . . . .
- (b) provision as to orders, which may include provision requiring the carrying out of an order made by a [<sup>F434</sup>valuation tribunal] in exercising jurisdiction conferred by the regulations;
- (c) provision that an appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a [<sup>F434</sup>valuation tribunal] in exercising jurisdiction conferred by the regulations;
- (d) provision as to the persons who may appeal to the Lands Tribunal, as to the time within which an appeal may be initiated, and as to the powers of the Lands Tribunal on an appeal to it;
- (e) provision requiring the carrying out of an order made by the Lands Tribunal on an appeal to it.

#### **Textual Amendments**

**F433** Sch. 11 para. 14(a) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 88(12), **Sch.14** (with s. 118(1)(2)(4))

**F434** Words in Sch. 11 para. 14(b)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(12)(b)** (with s. 118(1)(2)(4))

- 15 Regulations under paragraph 4 above may include—
- (a) provision applying enactments relating to arbitration;
- (b) provision that an award in an arbitration may include any order a [<sup>F435</sup>valuation tribunal] could have made in the matter concerned;
- (c) provision requiring the carrying out of an order so included.

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#### Textual Amendments

**F435** Words in Sch. 11 para. 15(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(13)** (with s. 118(1)(2)(4))

16 (1) Without prejudice to section 143(1) above, regulations under this Schedule may make different provision for cases where [<sup>F436</sup>valuation tribunals] exercise jurisdiction conferred on them by or under different provisions of this Act [<sup>F437</sup>or the 1992 Act].

(2) Without prejudice to section 143(2) above, regulations under this Schedule may include provision amending, adapting, repealing or revoking any provision of or made under the 1967 Act or any other Act.

#### Textual Amendments

**F436** Words in Sch. 11 para. 16(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(14)(a)** (with s. 118(1)(2)(4))

**F437** Words in Sch. 11 para. 16(1) added (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(14)(b)** (with s. 118(1)(2)(4))

17 (1) Where a tribunal, arbitrator, umpire or court deals with a matter falling within the jurisdiction conferred on tribunals by section 23 above, section 8(3) above shall not apply as regards the matter if the tribunal, arbitrator, umpire or court so orders.

(2) But sub-paragraph (1) above shall not have effect if the order is set aside on appeal.

#### Interpretation

[<sup>F438</sup>18] In this Schedule—

“the 1967 Act” means the <sup>M73</sup>General Rate Act 1967; and

“the 1992 Act” means the Local Government Finance Act 1992.]

#### Textual Amendments

**F438** Sch. 11 para. 18 substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(15)** (with s. 118(1)(2)(4))

#### Marginal Citations

**M73** 1967 c.9

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SCHEDULE 12

Section 137.

AMENDMENTS

PART I

ENGLAND AND WALES

*City of London (Various Powers) Act 1957 (c. x)*

- 1 (1) The following shall be substituted for section 6(1)(a) of the City of London (Various Powers) Act 1957 (qualification of voters at ward elections)—
  - “(a) are occupying as owner or tenant the whole or part of a hereditament which is shown in a local non-domestic rating list, which is in that ward, and for which the rateable value shown in that list is not less than £10; or”.
- (2) This paragraph shall have effect as regards qualifying dates after 31 March 1990.

*Justices of the Peace Act 1979 (c. 55)*

F439<sup>2</sup> .....

**Textual Amendments**  
 F439 Sch. 12 para. 2 repealed (19.6.1997) by 1997 c. 25, ss. 73(3), 74(1), Sch. 6 Pt. I (with Sch. 4 para. 27)

*Local Government Finance Act 1982 (c. 32)*

- 3 (1) The Local Government Finance Act 1982 shall be amended as follows.
- (2) The following shall be substituted for section 12(3) (accounts subject to audit)—
  - “(3) This section also applies to—
    - (a) the accounts of the collection fund of the Common Council and the accounts of the City fund; and
    - (b) the accounts relating to the superannuation fund established and administered by the Common Council under the Local Government Superannuation Regulations 1974 as amended by the Local Government Superannuation (City of London) Regulations 1977; and any reference in this Part of this Act to the accounts of a body shall be construed, in relation to the Common Council, as a reference to the accounts mentioned in paragraphs (a) and (b) above.”
- (3) The following shall be inserted after section 25A (power of auditor to issue prohibition order)—
  - “**25AA Restriction on power to issue prohibition order.**
  - (1) In a case where—

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- (a) a report is made under section 114(2) of the Local Government Finance Act 1988 (the 1988 Act), and
  - (b) copies of the report are sent in accordance with section 114(4) of the 1988 Act,
- during the relevant period no prohibition order may be issued as regards any decision, course of action or item of account which led to the report being made.
- (2) For the purposes of subsection (1) above the relevant period is the period—
    - (a) beginning with the day on which copies of the report are sent, and
    - (b) ending with the day (if any) on which the body’s consideration of the report under section 115(2) of the 1988 Act begins.
  - (3) If section 115(3) of the 1988 Act is not complied with, it is immaterial for the purposes of subsection (2)(b) above.”
- (4) In section 29 (miscellaneous functions of Audit Commission for Local Authorities in England and Wales) at the end of subsection (1) there shall be inserted “or
- (c) for certifying the body’s calculation under paragraph 5(6)(b) of Schedule 8 to the Local Government Finance Act 1988 of the amount of its non-domestic rating contribution for a financial year, and for certifying the amount calculated.”
- (5) Sub-paragraphs (2) and (4) above shall have effect for financial years beginning in or after 1990.

## PART II

### SCOTLAND

#### *Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 4 In section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of certain values of lands and heritages) after subsection (8) there shall be inserted the following subsections—

“(8A) The Secretary of State may by regulations made under this subsection prescribe—

- (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

(8B) Regulations made under subsection (8A) above—

- (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
- (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and

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(c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”

F440<sup>5</sup> .....

**Textual Amendments**

F440 Sch. 12 para. 5 repealed (1.4.1992) by 1992 c. 14, s. 117, Sch. 13 para. 8, **Sch.14**; S.I. 1992/818, art. 2, Sch.

F441<sup>6</sup> .....

**Textual Amendments**

F441 Sch. 12 para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(b)(d), **Sch. 2**

*Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)*

7 In subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) in paragraph (i) for the words “one-half” there shall be substituted the words “one-fifth”.

*Registration of Births, Deaths and Marriages (Scotland) Act 1965 (c. 49)*

F442<sup>8</sup> .....

**Textual Amendments**

F442 Sch. 12 para. 8 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, **Sch.**

*Town and Country Planning (Scotland) Act 1972 (c. 52)*

F443<sup>9</sup> .....

**Textual Amendments**

F443 Sch. 12 para. 9 repealed (27.5.1997) by 1997 c. 11, ss. 3, 6(2), **Sch. 1 Pt. I** (with s. 5, Sch. 3)

*Local Government (Scotland) Act 1973 (c. 65)*

F444<sup>10</sup> .....

**Textual Amendments**

F444 Sch. 12 para. 10 repealed (1.10.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1992/2183, art. 2, Sch. (with art. 3)



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*Local Government (Scotland) Act 1975 (c. 30)*

11 In section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) for subsection (1) there shall be substituted the following subsection—

“(1) In the case of such lands and heritages as may be prescribed or of any class or description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules.”

12 (1) In section 9 of that Act (payment of rates pending valuation appeal) for subsection (1) there shall be substituted the following subsection—

“(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.”

(2) The amendment made by sub-paragraph (1) above shall not have effect as regards any lands and heritages with respect to which an appeal under the Valuation Acts is pending at the date of commencement of that sub-paragraph.

F445 13 .....

**Textual Amendments**

F445 Sch. 12 para. 13 repealed (1.10.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4)); S.I. 1992/2183, art. 2, Sch. (with art. 3)

*Local Government, Planning and Land Act 1980 (c. 65)*

14 In subsection (7) of section 2 of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information) in paragraph (a) the words “or the Local Government (Scotland) Act 1973” shall be omitted and after that paragraph there shall be inserted the following paragraph—

“(aa) its dispatch with, or inclusion in—

- (i) a demand note for payment of rates issued under section 237(1) of the Local Government (Scotland) Act 1947; or
- (ii) a demand notice for payment of a community charge issued under paragraph 2 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.”

*Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)*

F446 15 .....

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#### Textual Amendments

**F446** Sch. 12 para. 15 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, Sch.

16 . . . **F447**

#### Textual Amendments

**F447** Sch. 12 para. 16 repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 140(2)(c), 194(4), **Sch. 12 Pt. II**

**F448** 17 . . . . .

#### Textual Amendments

**F448** Sch. 12 para. 17 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, Sch.

18 (1) Section 8 of that Act (liability for personal community charge) shall be amended as follows.

(2) In subsection (1) for the words “aged 18 or over who is solely or mainly resident in the area of a local authority in any financial year shall be liable to pay” there shall be substituted the words “who is, at any time in a financial year—

- (a) aged 18 or over;
- (b) solely or mainly resident in the area of a local authority; and
- (c) not exempt from liability under subsection (8) below,

shall be liable to pay, in respect of that time, ”.

(3) For subsections (2) and (3) of that section there shall be substituted the following subsection—

“(2) Notwithstanding subsection (1) above and subsection (8) below, a person’s liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.”

(4) After subsection (5) there shall be inserted the following subsection—

“(5A) The Secretary of State may, by regulations made under this subsection—

- (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
- (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the

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exercise of his functions under this Act, being information which is in the possession or control of the establishment.”

- (5) In subsection (6) after the word “of” where it first occurs there shall be inserted the words “ educational establishment, ”.
- (6) After subsection (6) there shall be inserted the following subsections—
- “(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
- (6B) The Secretary of State may, by regulations made under this subsection—
- (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and
- (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.
- (6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.”
- (7) In subsection (7)—
- (a) after the word “shall” there shall be inserted “ , notwithstanding that they are not otherwise liable under this Act for a personal community charge, ”; and
- (b) for the word “each” where it second occurs there shall be substituted the word “ either ”.
- 19 (1) Section 10 of that Act (liability for and calculation of standard community charge) shall be amended as follows.
- (2) In subsection (3) after the word “factors” there shall be inserted the words “ (including factors relating to persons of prescribed descriptions) ”.
- (3) In subsection (4) for the words from “and that liability” to the end there shall be substituted the words “ and where at any time two or more people are liable to pay the standard community charge under this subsection they shall be jointly and severally liable to pay the charge. ”
- (4) For subsection (8) there shall be substituted the following subsections—
- “(8) Subject to subsections (8B) and (9) below, the standard community charge shall not be payable in respect of relevant premises in respect of whichever is the shorter of—
- (a) the period for which the premises are unoccupied and unfurnished;

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- (b) a period of three months or such longer period as the levying authority may determine;
- and the levying authority may determine that different periods shall have effect for different premises or different classes of premises.
- (8A) For the purposes of subsection (8) above “relevant premises” are premises to which this section applies, being premises—
- (a) which are unoccupied and unfurnished; and
  - (b) as regards which notice is given to the levying authority by a person liable to pay the standard community charge in respect of the premises that they are unoccupied and unfurnished.
- (8B) Subsection (8) above shall have effect in respect of any relevant premises only once during any period (whether it falls in one or more than one financial year) in respect of which the standard community charge is, or would but for that subsection be, payable in respect of the premises.
- (8C) Before making a determination under paragraph (b) of subsection (8) above a levying authority which is a regional council shall consult the district council for the district in which the premises are situated.”
- (5) In subsection (9) of that section for the words “that subsection” there shall be substituted the words “ subsection (8A) above ”.
- (6) In paragraph (b) of subsection (10) after the word “charge” there shall be inserted the words “ which would, if the premises were for the whole of that financial year premises to which this section applies and were not, at any time in that year, relevant premises for the purposes of subsection (8) above, be ”.
- (7) After the said subsection (10) there shall be inserted the following subsection—
- “(10A) Where at any time premises are let, sub-let or permitted to be occupied as mentioned in subsection (10) above to more than one person, only one standard community charge contribution in respect of the standard community charge payable in respect of any financial year shall be recovered in respect of the period of such lease, sub-lease or permission to occupy and such persons shall be jointly and severally liable to pay the contribution.”
- 20 (1) Section 11 of that Act (liability for and calculation of collective community charge) shall be amended as follows.
- (2) In subsection (3) at the beginning there shall be inserted the words “ Subject to subsection (3A) below, ”.
- (3) After subsection (3) there shall be inserted the following subsection—
- “(3A) The registration officer shall not designate premises—
- (a) which are of a description prescribed for the purposes of this paragraph; or
  - (b) which are or form part of land designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.”
- (4) After subsection (4) there shall be inserted the following subsection—
- “(4A) A designation made by the registration officer under subsection (3) above shall be revoked by him—

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- (a) where, in his opinion, the premises have ceased to be premises which may be designated under that subsection;
  - (b) if the premises become premises which are of a description prescribed for the purposes of paragraph (a) of subsection (3A) above;
  - (c) if the premises become premises which are designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.”
- (5) In subsection (5) for the words from “and that liability” to the end there shall be substituted the words “ and where at any time two or more people are liable to pay the collective community charge under this subsection they shall be jointly and severally liable to pay the charge. ”
- (6) In subsection (7)—
- (a) after the words “shall be” there shall be inserted the words “ the amount which is ”; and
  - (b) at the end there shall be added the words “ less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed ”.
- (7) In sub-paragraph (a) of subsection (10) for the words “section 8(8)(c) of” there shall be substituted the words “ paragraph 12 of Schedule 1A to ”.
- (8) In subsection (11)—
- (a) after the word “person” where it first occurs there shall be inserted the words “ who, at any time in a financial year ”;
  - (b) in paragraph (a) for the words “who is, at any time in a financial year,” there shall be substituted the word “ is ”;
  - (c) in each of paragraphs (b) and (c) the word “who” shall be omitted; and
  - (d) in paragraph (c) for the words “section 8(8)(c) of” there shall be substituted the words “ paragraph 12 of Schedule 1A to ”.

21 After section 11 of that Act there shall be inserted the following new sections—

*“ Apportionment of amounts to be paid*

**11A Apportionment, etc.**

- (1) Where a person is liable to pay a community charge in respect only of part of a financial year, the amount for which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be referred to in this section as the apportioned period.
- (2) Subsections (3) to (5) below shall have effect for the purposes of determining—
  - (a) where a person is liable to pay a community charge in respect only of part of a financial year, the first or, as the case may be, last day of an apportioned period; and
  - (b) as regards the standard or collective community charge contribution, the day on which the requirement to pay such a contribution commences or, as the case may be, ends.
- (3) As regards any community charge imposed by a local authority—

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- (a) the day on which a person becomes liable to pay that charge shall be the first day of an apportioned period; and
  - (b) the day on which a person ceases to be liable to pay that charge shall not be included in an apportioned period; and
  - (c) in respect of the personal community charge imposed by the authority, as regards any day on which a person both becomes and ceases to be liable to pay that charge, paragraph (b) above shall apply and paragraph (a) shall not.
- (4) As regards the standard community charge contribution—
- (a) any day on which a person starts to lease or sub-lease or is first permitted to occupy any premises to which section 10 of this Act applies is a day on which the person is required to pay a contribution; and
  - (b) any day on which a person ceases to lease or sub-lease or ceases to be permitted to occupy such premises is a day on which he is not so required.
- (5) As regards the collective community charge contribution—
- (a) any day on which a person becomes solely or mainly resident in premises to which section 11 of this Act applies is a day on which he is required to pay the contribution; and
  - (b) any day on which he ceases to be so resident is a day on which he is not so required.

### *Estimates*

#### **11B Estimate of amount produced in districts.**

- (1) In relation to each financial year a regional council shall estimate the amount produced by each of the district community charges for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under paragraph 6 of Schedule 2 to this Act.
- (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine—
  - (a) a personal community charge of £1, or such other amount as may be prescribed; and
  - (b) a standard community charge multiplier of 2, or such other number as may be prescribed.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
- (4) In this section “district community charges” has the same meaning as in paragraph 1 of Schedule 2 to this Act.”

22 (1) Section 13 of that Act (community charges register) shall be amended as follows.

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(2) In subsection (1) for paragraphs (a), (b) and (c) there shall be substituted the following paragraphs—

- “(a) the name of every person liable to pay any of the community charges in the registration area;
- (b) in the case of a person liable to pay the personal community charge, the address of his sole or main residence;
- (c) in the case of a person liable to pay the standard or collective community charge, his address and the address of the premises in the registration area in respect of which that charge is payable;
- (cc) in the case of premises in respect of which the collective community charge is payable, the collective community charge multiplier determined for the time being in respect of those premises;”.

(3) In paragraph (e) of that subsection for the word “these” there shall be substituted the word “the”.

F449<sup>23</sup> .....

**Textual Amendments**

**F449** Sch. 12 para. 23 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, Sch.

24 (1) Section 15 of that Act (amendment of community charges register) shall be amended as follows.

(2) In subsection (3)—

- (a) after the word “entry” where it second occurs there shall be inserted the words “ including a note of the date upon which the record is made ”; and
- (b) for the words “the date on which it was made” there shall be substituted the words “ that date ”.

(3) For subsection (4) there shall be substituted the following subsection—

“(4) The provisions of section 20 of this Act relating to the inspection of the register and the obtaining of copies of entries in the register (including such provisions as are prescribed under that section) shall apply, subject to such modifications as may be prescribed, to the inspection or obtaining of copies of a record made under subsection (3) above as they apply to the inspection or obtaining copies of entries in the register.”

(4) In subsection (5)—

- (a) for the words “any amendment to the register which might affect that person, but” there shall be substituted the words “ or amending any entry in the register which might affect that person, but, except in the case of an amendment such as is mentioned in subsection (6) below, ”;
- (b) for paragraphs (a) and (b) there shall be substituted the following paragraphs—
  - “(a) a copy of the entry or (as the case may be) the entry as amended; or
  - (b) where the amendment consists of the deletion of an entry, notification of such deletion”;

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- (c) for paragraph (i) there shall be substituted the following paragraph—
  - “(i) the effect of the entry or (as the case may be) of the amendment to the entry in the register;”.
- (d) at the end there shall be added the following paragraph—
  - “(iv) in the case of a new entry, or an amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of the registered person, his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section”.

(5) After subsection (5) there shall be inserted the following subsections—

- “(6) Where an amendment requires to be made to an entry in the register in consequence of the death of a registered person, the registration officer shall send to the executors of the deceased notice of the fact that he has, with effect from the date of the deceased’s death, deleted the entry in the register relating to the deceased.
- (7) Except where the context otherwise requires, any reference in this Act to the amendment of the register or of any entry in the register shall include a reference to the deletion of such an entry.”

- 25 (1) Section 16 of that Act (registration appeals) shall be amended as follows.
  - (2) In subsection (1) for the words “A person who is registered in the register as being liable to pay any of the community charges” there shall be substituted the words “A registered person ”.
  - (3) In paragraph (a) of that subsection for the words “in respect of his liability to pay any of the community charges” there shall be substituted the words “ in relation to him ”.
  - (4) In paragraph (b) of that subsection for the word “any” where it first occurs there shall be substituted the word “ the ”.
- 26 In section 17 of that Act (duties in relation to registration) in subsection (6) after the words “responsible person” there shall be inserted the words “ in relation to any premises ”.

F450<sup>27</sup> .....

**Textual Amendments**  
**F450** Sch. 12 para. 27 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

28 After the said section 18 there shall be inserted the following section—

- “18A Obtaining of information generally.**
- (1) The registration officer may require any person whom he reasonably believes is, has been or is about to be resident in the registration area to supply to him such information—



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- (a) as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act; and
    - (b) as is in the possession or control of such person.
  - (2) A person required to supply any information in pursuance of subsection (1) above shall supply the information within such period, not being less than 21 days, as the registration officer may require.
  - (3) Subsections (10) to (12) of section 17 of this Act shall have effect for the purposes of this section as they have for the purposes of that section; and for the purposes of this section any reference in those subsections—
    - (a) to a responsible person shall be construed as a reference to a person required to supply information under subsection (1) above;
    - (b) to the prescribed period shall be construed as a reference to the period mentioned in subsection (2) above; and
    - (c) to a requirement under subsection (5) shall be construed as a reference to a requirement under subsection (1) above.”
- 29 (1) Section 20 of that Act (inspection of register) shall be amended as follows.
- (2) In paragraph (a) of subsection (2)—
    - (a) at the beginning of the paragraph there shall be inserted the words “ subject to section 20A of this Act and with effect from the prescribed date ”; and
    - (b) for sub-paragraphs (i), (ii) and (iii) there shall be substituted the following paragraphs—
      - “(i) the addresses of premises in the registration area;
      - (ii) the name of any person appearing in an entry relating to such premises (but not so as to enable him to ascertain whether that person resides at the address of such premises); and
      - (iii) the collective community charge multiplier determined for the time being in relation to any premises (other than premises of such class or classes as may be prescribed) in respect of which a collective community charge is payable.
- Provided that no new entry, or amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of a registered person, shall be available for inspection under this paragraph until after the end of a period of 28 days starting with the date of the notice relating to the entry under section 15(5) of this Act.”
- (3) In paragraph (c) of that subsection at the end there shall be added the words “ other than any entry which is a special entry within the meaning of section 20A of this Act ”.
  - (4) After paragraph (c) of that subsection there shall be inserted the following paragraph—
    - “(d) any such other person as may be prescribed shall be entitled to inspect the register to such extent and for such purposes as may be prescribed.”
  - (5) After subsection (3) there shall be inserted the following subsections—

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“(3A) Without prejudice to subsection (3) above, the register shall be available for inspection to the extent permitted by subsections (1) and (2) above in such circumstances, subject to such restrictions and in such other places in the registration area as may be prescribed.

(3B) In relation to as much of the register as is kept otherwise than in documentary form, a right of inspection conferred by this section is a right to inspect the information in the register in legible form.”

(6) For subsections (4) and (5) there shall be substituted the following subsections—

“(4) The Secretary of State may, by regulations, require the registration officer to make such extracts of the register as may be prescribed, containing the information which is available at the date on which the extract is made for inspection by members of the public under subsection (2)(a) above.

(5) Regulations made under subsection (4) above may prescribe—

- (a) such date or dates in each financial year on which an extract is to be made;
- (b) such requirements as to publication of the effect of such regulations as the Secretary of State thinks fit; and
- (c) that the regional or islands council shall make the extract available for inspection by members of the public to such extent and at such times and places as may be prescribed.”

30 After the said section 20 there shall be inserted the following section—

**“20A Exemption from inspection.**

(1) Where this section applies to a registered person the registration officer shall, as soon as it is reasonably practicable for him to do so, exclude from the right of inspection by a member of the public under section 20(2)(a) of this Act the entry in the register relating to that person, and in this section such an entry is referred to as a “special entry”.

(2) This section applies to any registered person—

- (a) who has made an application under subsection (3) below and whose application has not been finally determined;
- (b) in respect of whom the registration officer, or the sheriff on an appeal under subsection (6) below, has determined that the entry relating to him should be a special entry,

until, in a case to which paragraph (a) applies, on the final determination of the application it is refused or, in a case to which paragraph (b) applies, the determination that the entry be a special entry is revoked or, in any case, the registered person notifies the registration officer that he no longer desires that the entry relating to him be a special entry.

(3) Any registered person who falls within such class or classes of person as the Secretary of State may prescribe may make an application to the registration officer for a determination that the entry relating to that person be a special entry.

(4) An application under subsection (3) above—

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- (a) shall state the reasons why it is desired that the entry be a special entry;
  - (b) shall be accompanied by any relevant documents or evidence;
  - (c) shall be dealt with by the registration officer in such manner and within such period as may be prescribed,
- and no such application shall be made after an application which has been refused until the end of such period as may be prescribed without the prior approval of the registration officer.
- (5) If the registration officer is satisfied that the person making the application falls within subsection (3) above he shall grant the application and determine that the entry relating to that person be a special entry.
  - (6) If the registration officer refuses an application the person making the application may appeal against the refusal to the sheriff of any sheriffdom which wholly or partly falls within the registration area; and the sheriff may determine that the entry be a special entry or may refuse the application.
  - (7) Where it appears to the registration officer that a person to whom a special entry relates has ceased to fall within subsection (3) above he shall, subject to subsection (8) below, revoke the determination that the entry be a special entry.
  - (8) Where it appears to the registration officer as mentioned in subsection (7) above, he shall notify the person to whom the entry relates that he is required to revoke the determination, and the person—
    - (a) may apply to the registration officer in such manner and within such period as may be prescribed not to revoke the determination and the registration officer shall determine the application in such manner and within such period as may be prescribed; and
    - (b) may appeal against a determination by the registration officer under paragraph (a) above to the sheriff of any sheriffdom which wholly or partly falls within the registration area.
  - (9) Subject to subsection (10) below, rules of court may provide for the procedure to be followed in any proceedings in the Court of Session or before the sheriff arising from this section.
  - (10) An appeal under subsection (6) or (8)(b) above and any appeal under section 29(2) of this Act against a decision of the sheriff under this section shall be heard and determined in private unless the sheriff or, as the case may be, the Court of Session otherwise directs.
  - (11) For the purposes of this section an application is finally determined if it has been refused by the registration officer and—
    - (a) the time limit for appealing against the refusal has expired without an appeal having been made; or
    - (b) where an appeal is made all proceedings arising from the appeal (including any proceedings on an appeal under section 29(2) of this Act) have been concluded.”

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**“20B Information concerning Social Security.**

- (1) Regulations under this section may prescribe that the Secretary of State may, notwithstanding any duty of confidentiality, supply relevant information to the registration officer.
- (2) For the purposes of this section, information is relevant information if—
- (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Act 1986;
  - (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Act; and
  - (c) it falls within a prescribed description.”
- 32 (1) Section 24 of that Act (duty to provide for rebates from community charges) shall be amended as follows.
- (2) In paragraph (a)—
- (i) for the words “local authorities” there shall be substituted the words “levying authorities ”; and
  - (ii) for the words from “community charges” to “this Act)” there shall be substituted the words “ personal community charges and collective community charge contributions ”.
- (3) In paragraph (b) for the words “local authority in respect of each year” there shall be substituted the words “ levying authority ”.
- (4) That section as so amended shall be subsection (1) and there shall be added the following subsection—
- “(2) This section shall have effect only in respect of the financial year 1989-90.”.
- 33 In section 26(1) of that Act (interpretation)—
- (a) after the definition of “net annual value” there shall be inserted the following—
 

““new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making”; and
  - (b) after the definition of “register” there shall be inserted the following—
 

““registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;”.
- 34 In section 30 of that Act (Crown application) in subsection (3) for the words “this subsection does not render the Crown liable to these charges” there shall be substituted the words “ where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises ”.
- 35 After Schedule 1 to that Act there shall be inserted the following Schedule—

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## “SCHEDULE 1A

### PERSONAL COMMUNITY CHARGE: EXEMPTION

#### *Persons in detention*

- 1 (1) A person is exempt if—
  - (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies;
  - (b) he is detained under paragraph 2 of Schedule 3 to the Immigration Act 1971 (deportation);
  - (c) he is detained under Part V or section 69, 70, 71 or 118 of the Mental Health (Scotland) Act 1984; or
  - (d) he is detained under a warrant issued under the Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
  - (a) a court in the United Kingdom; and
  - (b) a Standing Civilian Court established under the Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the Prisons (Scotland) Act 1952, or temporarily released under rules under section 35(6) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the Criminal Procedure (Scotland) Act 1975, for non-payment of a fine.
- (5) In sub-paragraph (1) above, “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by regulations provide that a person is exempt if—
  - (a) he is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957; and
  - (b) such conditions as may be prescribed are fulfilled.

#### *Visiting forces*

- 2 (1) A person is exempt if he has a relevant association with a visiting force.
- (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the Visiting Forces Act 1952 applies at that time.
- (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

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*International headquarters and defence organisations*

- 3 (1) A person is exempt if he is a member of a headquarters or a dependant of such a member.
- (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964.
- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

*The severely mentally impaired*

- 4 (1) A person is exempt if—
- (a) he fulfils one or more of the conditions mentioned in sub-paragraph (2) below;
  - (b) he is severely mentally impaired; and
  - (c) he is stated to be severely mentally impaired in a certificate of a registered medical practitioner.
- (2) The conditions are that—
- (a) he is entitled to an invalidity pension under section 15 of the Social Security Act 1975;
  - (b) he is entitled to a severe disablement allowance under section 36 of that Act;
  - (c) he is of pensionable age within the meaning given by section 27 of that Act.
- (3) A person is severely mentally impaired if he is suffering from—
- (a) a state of arrested or incomplete development of mind which involves severe impairment of intelligence and social functioning; or
  - (b) an injury to the brain causing severe impairment of intelligence and social functioning which appears to be permanent.
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
- (5) The Secretary of State may by regulations substitute another definition for the definition of severe mental impairment for the time being effective for the purpose of this paragraph.

*Children*

- 5 A person is exempt if another person is entitled to child benefit in respect of him.

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### *Students*

- 6 (1) A person is exempt if he is undertaking a full-time course of education and he is resident during term time in England, Wales or Northern Ireland for the purpose of undertaking the course.
- (2) Regulations made under this paragraph—
- (a) shall make provision for the purpose of determining for the purposes of this paragraph whether a person is undertaking a full-time course of education; and
  - (b) shall prescribe the meaning of “term time” for the purposes of this paragraph.

### *Members of religious communities*

- 7 (1) A person is exempt if—
- (a) he is a member of a relevant religious community; and
  - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation; or
  - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph.
- (4) In construing sub-paragraph (1)(b) above, income by way of pension in respect of a former employment is to be ignored.

### *Hospital patients*

- 8 (1) A person is exempt if he is a patient who is solely or mainly resident in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of section 108(1) of the National Health Service (Scotland) Act 1978.
- (3) The Secretary of State may by regulations substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

### *Patients in homes*

- 9 (1) A person is exempt if—
- (a) he is solely or mainly resident in a residential care home, nursing home, private hospital or hostel; and
  - (b) he is receiving care or treatment (or both) there.
- (2) A residential care home is—

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- (a) a residential establishment provided and maintained by a local authority in respect of the functions under section 27 of the National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the Social Work (Scotland) Act 1968; or
  - (b) a residential establishment to which Part IV of the said Act of 1968 applies; or
  - (c) residential accommodation provided and maintained by a local authority under section 7 of the Mental Health (Scotland) Act 1984, where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.
- (3) A nursing home is—
- (a) a nursing home within the meaning of section 10(2) of the Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered; or
  - (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act.
- (4) A private hospital is a private hospital within the meaning of section 12 of the Mental Health (Scotland) Act 1984 which is registered under that Act.
- (5) A hostel is an establishment in which residential accommodation is provided and which is—
- (a) managed by a housing association registered for the time being in a register maintained under section 3 of the Housing Associations Act 1985; or
  - (b) operated other than on a commercial basis and in respect of which funds are provided wholly or in part by a Government department or agency or a local authority; or
  - (c) managed by a voluntary organisation,
- where the sole or main function of the establishment is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment.
- (6) The Secretary of State may by regulations made under this paragraph substitute another definition for any definition of a residential care home, nursing home, private hospital or hostel for the time being effective for the purpose of this paragraph.
- (7) In this paragraph—
- “personal care” includes the provision of appropriate help with physical and social needs;
  - “support” means counselling or other help provided as part of a planned programme of care; and
  - “voluntary organisation” has the meaning given by section 94(1) of the Social Work (Scotland) Act 1968.

#### *Care workers*

- 10 (1) A person is exempt if—



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- (a) he is employed to provide care or support (or both) to another person or other persons; and
  - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the person's employer to be a charity or fulfil some other description;
  - (b) relate to the period for which he is employed or other factors concerning his employment;
  - (c) require his income for a prescribed period not to exceed a prescribed amount;
  - (d) require his capital not to exceed a prescribed amount;
  - (e) require him to be resident in prescribed premises;
  - (f) require him not to exceed a prescribed age; and
  - (g) require the other person or persons to fulfill a prescribed description (whether relating to age, disablement or otherwise).

#### *Residents of certain Crown land*

- 11 (1) A person is exempt if he is solely or mainly resident in Crown land which is designated under this paragraph.
- (2) The Secretary of State may designate land under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that it is land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.
- (4) The second condition is that in the Secretary of State's opinion the land is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods; or
  - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State—
- (a) at any time may, and
  - (b) if the first or second condition ceases to be fulfilled shall,
- revoke a designation under this paragraph.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it was made, and shall cease to have effect at the end of the day (if any) on which it is revoked.

#### *Residents of certain other premises*

- 12 A person other than a person such as is mentioned in section 8(4) or (6A) of this Act is exempt if he is solely or mainly resident in premises—
- (a) in respect of which the collective community charge is payable;

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- (b) which are premises of a description prescribed for the purposes of paragraph (a) of section 11(3A) of this Act; or
- (c) which are subject to non-domestic rates.

*Persons without fixed abode*

- 13 (1) A person is exempt in relation to any day if—
- (a) he has no fixed abode in Scotland or elsewhere; and
  - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) If a person has no fixed abode (in Scotland or elsewhere) he shall be treated as having his sole or main residence in the place where he is at any particular time.
- (3) Whether anything is a caravan shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960.
- (4) In this paragraph—
- (a) a building includes a chalet or hut; and
  - (b) a residential boat is a boat which is designed or adapted for human habitation.”
- 36 (1) Schedule 2 to that Act (levy, collection, payment and recovery of community charges) shall be amended as follows.
- (2) In paragraph 2(1) (demand notices) at the beginning there shall be inserted—
- “Subject to paragraph 2A below,”.
- (3) After paragraph 2 there shall be inserted the following paragraph—
- “2A Where a person’s liability to pay a community charge arises only by virtue of section 8(7) of this Act (joint and several liability)—
- (a) the levying authority shall not issue a demand notice before the date prescribed under paragraph 2(1) above; but
  - (b) they shall issue such a notice at such time as it appears to them that they will be unable to recover payment of the community charge from any other person who is liable to pay the charge.”
- (4) In paragraph 3 (appeals against demand notices) in sub-paragraph (a) after the word “against” there shall be inserted the words—
- “(i) where the liability to pay the community charge is stated to be by virtue of section 8(7) of this Act (joint and several liability), such liability; and
  - (ii) in every case,”.
- (5) In paragraph 4 (payment of community charges)—
- (a) in sub-paragraph (3) at the beginning there shall be inserted the words “ Subject to sub-paragraph (8) below, ”;
  - (b) in sub-paragraph (7)—
    - (i) after the words “amount due” where they first occur there shall be inserted the words “ in respect of any community charge (including

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- any amount due in respect of the corresponding community water charge)”; and
- (ii) for the words “rebate under or by virtue of section 24 of this Act from that amount or instalment” there shall be substituted the words “reduction in that amount or instalment in consequence of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986”;
- (c) in sub-paragraph (8) at the end there shall be added the words “or on such other day in that month as the levying authority may determine”;
- (d) after sub-paragraph (10) there shall be inserted the following sub-paragraphs—
- “(11) Where rebates in respect of collective community charge contributions take the form of vouchers issued by a levying authority to persons liable to pay such contributions, the persons liable to pay the collective community charge shall be entitled—
- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.
- (12) Where community charge benefits in respect of contribution periods (within the meaning of section 20(11) of the Social Security Act 1986) take the form of vouchers issued by a levying authority to persons liable to pay collective community charge contributions in respect of a contribution period, the persons liable to pay the collective community charge shall be entitled—
- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.”
- (6) After the said paragraph 4 there shall be inserted the following paragraphs—

*“ Discounts and incentives*

- 4A (1) Where a person enters into an agreement with a levying authority under sub-paragraph (10) of paragraph 4 above for payment of a community charge and the levying authority are satisfied that it would be of greater financial benefit to them if the payment were made under such an agreement than if it were made in accordance with sub-paragraphs (1) to (9) of that paragraph they may reduce the amount which the person is liable to pay by not more than such limit as is prescribed.
- (2) The limit mentioned in sub-paragraph (1) above may be calculated by reference to such percentage as the Secretary of State may prescribe.
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may, for the purpose of encouraging persons to enter into agreements under paragraph 4(10) above and without prejudice to the making of such reductions as are mentioned in paragraph 4A above, offer inducements of a financial or other

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nature (including giving persons the opportunity either to take a cash benefit or to apply the value of such benefit to the purchase of chances in a local lottery within the meaning of section 6(1) of the Lotteries and Amusements Act 1976).

(2) In any financial year the aggregate cost of any inducements offered under sub-paragraph (1) above taken with the cost of any reductions made under paragraph 4A shall not exceed the savings which the levying authority estimates will accrue from agreements made by them under paragraph 4(10) above.”

(7) In paragraph 5 (arrangements with housing bodies)—

- (a) in sub-paragraph (1) after the word “under” there shall be inserted the words “or by virtue of”;
- (b) at the end of sub-paragraph (1) there shall be added the words “or of any of the authority’s responsibilities as regards rebates or community charge benefit in pursuance of Part II of the Social Security Act 1986”; and
- (c) at the end there shall be added the following sub-paragraph—

“(7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay a community charge or any instalment thereof shall contain or refer to arrangements for any payment other than—

- (a) the payment of any community charge or instalment;
- (b) the payment of any community water charge; or
- (c) the payment of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986.”

(8) In paragraph 6 (accounting for district community charges)—

- (a) for sub-paragraph (3) there shall be substituted the following sub-paragraph—

“(3) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district community charges levied by a regional council.”;

- (b) in sub-paragraph (4) after the words “community charge” there shall be inserted the words “and community water charge”; and
- (c) in sub-paragraph (6) for the words ““district community charges” has” there shall be substituted the words ““regional community charges” and “district community charges” have”.

(9) In paragraph 7 (recovery of arrears of community charges)—

- (a) in sub-paragraph (1) for the words “(4) to (6)” there shall be substituted the words “(5) and (6)”;
- (b) in sub-paragraph (2)(a) after the word “application” where it first occurs there shall be inserted the words—

“(i) have each been issued with a demand notice and that in each case the time limit for appealing against a demand notice under paragraph 3 above has expired without an appeal being made or that in a case where an appeal has been made it has

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been finally determined in favour of the levying authority; and

(ii)”;

(c) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(2A) In the application of sub-paragraph (2) above to the recovery of civil penalties under this Act or of any sum required to be paid under section 18(3) of this Act, for sub-paragraph (2)(a)(i) there shall be substituted the words—

“(”) have each had imposed upon them a civil penalty in pursuance of section 17(10) or (11) of this Act or are required to pay a sum of money under section 18(3) of this Act and that in each case any time limit for appealing against such imposition or requirement has expired without an appeal being made or, that in a case where such an appeal has been made, it has been finally determined in favour of the registration officer or, as the case may be, the levying authority.””

(10) After the said paragraph 7 there shall be inserted the following paragraph—

*“ Deductions from income support*

7A (1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of the Social Security Act 1986—

- (a) the levying authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.

(2) Regulations made under this paragraph may include—

- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
- (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.”

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(11) After paragraph 9 there shall be inserted the following—

*“ Use of information*

10 The Secretary of State may prescribe that, in carrying out their functions under this Act, a levying authority, or a housing body exercising functions under paragraph 5 above, may use information which—

- (a) is obtained under any other enactment; and
- (b) does not fall within any prescribed description of information which cannot be used.”

37 . . . F451

**Textual Amendments**

**F451** Sch. 12 para. 37 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(4), [Sch. 12 Pt. II](#)

38 In Schedule 5 to that Act (water and sewerage charges) in paragraph 11 for the word “Schedule” there shall be substituted the words “ Schedules 1A and ”.

**PART III**

ENGLAND AND WALES AND SCOTLAND

*Commonwealth Secretariat Act 1966 (c. 10)*

- 39 (1) In paragraph 3 of the Schedule to the Commonwealth Secretariat Act 1966 for “the general rate” there shall be substituted “ any non-domestic rate ”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

*International Organisations Act 1968 (c. 48)*

40 In section 2(2) of the International Organisations Act 1968 after paragraph (a) there shall be inserted—

“(aa) the like exemption or relief from being subject to a community charge, or being liable to pay anything in respect of a community charge or anything by way of contribution in respect of a collective community charge, as in accordance with that Article is accorded to a diplomatic agent, and”.

*Tribunals and Inquiries Act 1971 (c. 62)*

F452 41 . . . . .

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### Textual Amendments

**F452** Sch. 12 Pt. III para 41 repealed (1.10.1992) by 1992 c. 53, ss. 18(2), 19(2), Sch. 4 Pt.I

### Road Traffic Regulation Act 1984 (c. 27)

- 42 (1) In section 55(2) and (4) of the Road Traffic Regulation Act 1984 (financial provisions relating to designation orders) for “general rate fund” there shall be substituted “general fund”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

### <sup>F453</sup>SCHEDULE 12A

### Textual Amendments

**F453** Sch. 12A (which was inserted by 1989 c. 42, s. 139, Sch. 5 para. 74) repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

### SCHEDULE 13

Section 149.

### REPEALS

### PART I

### ABOLITION OF RATES AND PRECEPTS

### Modifications etc. (not altering text)

**C142** Sch. 13 Pt. I excluded by S.I. 1989/440, art. 6(2) and by S.I. 1990/777, regs. 3, 4

1907 c. cxl.

City of London (Union of Parishes) Act 1907.

In section 11(1) the words from “and from” to “poor rate”.

Section 15.

In section 16(1) the words “together with and as part of the general rate”.

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		Sections 17 to 19 and 21.
1963 c. 33.	London Government Act 1963.	Section 66.
		Section 68(1).
1967 c. 9.	General Rate Act 1967.	The whole Act.
1969 c. 19.	Decimal Currency Act 1969.	In Schedule 2, paragraph 28.
1970 c. 19.	General Rate Act 1970.	The whole Act.
1971 c. 23.	Courts Act 1971.	In Schedule 9, the entry relating to the General Rate Act 1967.
1971 c. 39.	Rating Act 1971.	Part I.
1971 c. 78.	Town and Country Planning Act 1971.	In Schedule 23, in Part II, the entries relating to the General Rate Act 1967.
1976 c. 45.	Rating (Charity Shops) Act 1976.	Section 1(1).
1979 c. 46.	Ancient Monuments and Archaeological Areas Act 1979.	In Schedule 4, paragraph 10.
1980 c. 43.	Magistrates' Courts Act 1980.	In Schedule 7, paragraphs 57 to 60.
1983 c. 2.	Representation of the People Act 1983.	Section 98.
		In Schedule 1, rule 22(3) of the parliamentary election rules.
1985 c. 9.	Companies Consolidation (Consequential Provisions) Act 1985.	In Schedule 2, the entry relating to the General Rate Act 1967.
1985 c. 51.	Local Government Act 1985.	Section 83(1).
1986 c. 10.	Local Government Act 1986.	Section 1.
		In section 12(2) the words "Part I comes into force on the day this Act is passed;".
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 8.

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These repeals shall have effect for financial years beginning in or after 1990, but subject to any saving under section 117(8) above.



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## PART II

### SUPPLEMENTARY GRANTS FOR TRANSPORT PURPOSES

1974 c. 7.	Local Government Act 1974.	Section 6(1) to (7).
1985 c. 51.	Local Government Act 1985.	Section 8(3).

These repeals shall have effect for financial years beginning in or after 1990.

## PART III

### LONDON REGIONAL TRANSPORT

1984 c. 32.	London Regional Transport Act 1984.	Sections 13 and 14.
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These repeals shall have effect in accordance with section 127 above and any regulations made under it.

## PART IV

### SCOTLAND

1947 c. 42.	Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947.	In section 5, in subsection (3), the words “from the valuation roll or otherwise known”, and the words from “Service of a notice” to the end of the subsection.
1975 c. 30.	Local Government (Scotland) Act 1975.	Schedule 1.
1978 c. 4.	Local Government (Scotland) Act 1978.	Section 2.
1980 c. 45.	Water (Scotland) Act 1980.	In Schedule 10, the entry relating to Schedule 1 to the Local Government (Scotland) Act 1975.
1981 c. 23.	Local Government (Miscellaneous Provisions) (Scotland) Act 1981.	Section 10.
1981 c. 38.	British Telecommunications Act 1981.	Section 36.
1982 c. 23.	Oil and Gas (Enterprise) Act 1982.	In Schedule 3, paragraph 23.

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1984 c. 31.	Rating and Valuation (Amendment) (Scotland) Act 1984.	In Schedule 2, paragraph 18.
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 21.
1987 c. 47.	Abolition of Domestic Rates Etc. (Scotland) Act 1987.	In section 2, in subsection (3), paragraph (b), and, in subsection (5), the words “or part of a class” and the words “(3)(b) or”.  In section 4(1), the words “or of section 7(3) of the 1966 Act (which relates to the reduction of rates on premises occupied partly as a dwelling house by reference to the domestic element)”.  In section 11(11), in paragraph (c) the words “under this Act”.  In section 17(5), the words “in respect of any premises in his registration area”.  In section 20, in subsection (3), the words “and at such other places as may be prescribed” and the words from “and in relation” to the end and, in subsection (7), the words “(other than a copy made available for sale under subsection (4) above)”.  Section 24.  Section 30(2).  In Schedule 2, paragraph 4(2) and, in paragraph 7, in sub-paragraph (2), the words “Subject to sub- paragraph (4) below”, and sub-paragraph (4).

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