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*Status: This version of this cross heading no longer has effect.*  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

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# Local Government Finance Act 1988

1988 CHAPTER 41

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

### *Collective community charge contributions*

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#### **Annotations:**

#### **Associated Amendments (Textual)**

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 I and II](#) (ss. 1-40) repealed (6.3.1992) by [1992 c. 14, s. 117\(2\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#))

**Status:**

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**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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

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

- s. 41(2A) inserted by 2013 c. 27 s. 29(3)
- s. 41(9) inserted by 2013 c. 27 s. 30(2)
- s. 43(4E)-(4H) inserted by 2018 c. 1 s. 1(3)
- s. 43(6)(a) words in s. 43(6) renumbered as s. 43(6)(a) by 2003 c. 26 s. 64(1)(a)
- s. 43(6)(b) and words inserted by 2003 c. 26 s. 64(1)(b)
- s. 43(6)(b) words substituted by 2010 c. 4 Sch. 1 para. 207
- s. 43(6B)(aa) inserted by 2003 c. 26 s. 63(2)
- s. 43(8C) inserted by 2018 c. 1 s. 1(4)
- s. 44(10)-(11) inserted by 2018 c. 1 s. 1(5)
- s. 44A(8)(b)(c) substituted for s. 44A(8)(b) by 2007 c. 9 Sch. 1 para. 1(3)
- s. 44A(9A) inserted by 2007 c. 9 Sch. 1 para. 1(5)
- s. 45(4)(4A) excluded by S.I. 2009/3343 reg. 10
- s. 45(4)(4A) excluded by S.I. 2009/3343 Sch. 2 para. 2
- s. 45(4)(4A) excluded by S.I. 2009/3343 Sch. 2 para. 3
- s. 45(4)(4A) excluded by S.I. 2009/3343 Sch. 2 para. 4
- s. 45(4)(4A) excluded by S.I. 2009/3343 Sch. 2 para. 5
- s. 45(4)-(4B) substituted for s. 45(4) by 2007 c. 9 s. 1(1)
- s. 45(4C)-(4G) inserted by 2018 c. 1 s. 2(3)
- s. 45(6)(a) words in s. 45(6) renumbered as s. 45(6)(a) by 2003 c. 26 s. 64(2)(a)
- s. 45(6)(b) and words inserted by 2003 c. 26 s. 64(2)(b)
- s. 45A inserted by 2007 c. 9 s. 1(2)
- s. 45A(3)(a) words substituted by S.I. 2013/463 art. 3
- s. 47(2)(ba) inserted by 2003 c. 26 s. 64(3)
- s. 47(2)(ba) words substituted by 2010 c. 4 Sch. 1 para. 208
- s. 47(3A)-(3D) repealed by 2011 c. 20 s. 69(5) Sch. 25 Pt. 10
- s. 47(3A)(aa) inserted by 2003 c. 26 s. 63(3)
- s. 47(5A)-(5D) inserted by 2011 c. 20 s. 69(6)
- s. 47(8A) inserted by 2011 c. 20 s. 69(7)
- s. 47(10) inserted by 2007 c. 9 Sch. 1 para. 2(3)
- s. 48(2A) inserted by 2003 c. 26 s. 64(4)
- s. 48(2A) repealed by 2007 c. 9 Sch. 2
- s. 48A inserted by 2011 c. 20 Sch. 22 para. 24
- s. 49A inserted by 2011 c. 20 s. 71
- s. 52(2A) inserted by 2013 c. 27 s. 29(8)
- s. 52(8) inserted by 2013 c. 27 s. 30(3)
- s. 54A inserted by 2013 c. 27 s. 30(1)
- s. 54ZA inserted by 2018 c. 1 s. 3(3)
- s. 55(4A)(4B) inserted by 2016 c. 12 s. 32(2)
- s. 55(5A) inserted by 2016 c. 12 s. 32(3)
- s. 55(7B) inserted by 2016 c. 12 s. 32(4)
- s. 55(8) inserted by 2007 c. 28 Sch. 16 para. 3(3)
- s. 55(8) substituted by 2016 c. 12 s. 32(5)
- s. 57A inserted by 2003 c. 26 s. 65(1)
- s. 57A(2)(a) word inserted by 2007 c. 9 Sch. 1 para. 3(1)
- s. 57A(2)(a) words substituted by 2018 c. 1 Sch. para. 3(2)

- s. 57A(3)(b) word substituted by 2018 c. 1 Sch. para. 3(3)(a)
- s. 57A(3)(b) words substituted by 2007 c. 9 Sch. 1 para. 3(2)
- s. 57A(3)(b) words substituted by 2018 c. 1 Sch. para. 3(3)(b)
- s. 59A inserted by 2012 c. 17 s. 1(2)
- s. 62A inserted by 2007 c. 15 Sch. 13 para. 88
- s. 63A-63C inserted by 2016 c. 12 s. 31(2)
- s. 63A(4)(b) words substituted by 2018 c. 1 Sch. para. 5
- s. 66(1A)(1B) inserted by S.I. 2013/468 art. 2
- s. 66(2AA) inserted by S.I. 2010/682 art. 2(3)
- s. 66(2BA)(2BB) inserted by S.I. 2010/682 art. 2(4)
- s. 66(2BB)(d) substituted by S.I. 2016/31 art. 2(2)
- s. 66(2BC) inserted by 2012 c. 17 s. 6(2)
- s. 66(2BC) words inserted by S.I. 2016/31 art. 2(3)
- s. 66A inserted by 2007 c. 9 Sch. 1 para. 4(1)
- s. 67(10A) inserted by 2003 c. 26 s. 64(5)
- s. 67(10A) word substituted by 2010 c. 4 Sch. 1 para. 209(b)
- s. 67(10A) word substituted by 2010 c. 4 Sch. 1 para. 209(c)
- s. 67(10A) words substituted by 2010 c. 4 Sch. 1 para. 209(a)
- s. 74(8)-(10) inserted by 2009 c. 20 Sch. 6 para. 75
- s. 74(9) omitted by 2016 c. 1 Sch. 5 para. 10
- s. 74(10) modified by S.I. 2011/908 art. 8(5)
- s. 74(10) words substituted by 2016 c. 1 s. 9(1)(a)
- s. 74(10)(b) inserted by 2016 c. 1 s. 9(1)(b)
- s. 74(11)-(14) inserted by 2016 c. 1 s. 9(2)
- s. 75(7A) inserted by 2016 anaw 3 s. 84(2)
- s. 76(7) inserted by S.I. 2007/1388 Sch. 1 para. 22
- s. 78(3)(aa) inserted by 2012 c. 17 Sch. 2 para. 2(4)(a)
- s. 78(3)(ba) inserted by 2012 c. 17 Sch. 2 para. 2(4)(c)
- s. 82(A1) inserted by 2012 c. 17 Sch. 2 para. 5(2)
- s. 84Q inserted by S.I. 2007/1388 Sch. 1 para. 33(1)
- s. 84Q(1)(a) omitted by 2012 c. 17 s. 3(2)
- s. 84Q(2) words substituted by 2011 c. 13 Sch. 16 para. 184(a)
- s. 84Q(3) omitted by 2011 c. 13 Sch. 16 para. 184(b)
- s. 86A 86B and cross-heading inserted by S.I. 2007/1388 Sch. 1 para. 34
- s. 87(7) inserted by S.I. 2007/1388 Sch. 1 para. 35
- s. 88A(6) inserted by S.I. 2007/1388 Sch. 1 para. 36
- s. 88B(9)(c) inserted by 2009 c. 20 Sch. 6 para. 76
- s. 88B(10) inserted by S.I. 2007/1388 Sch. 1 para. 37
- s. 88B(10) words substituted by 2011 c. 13 Sch. 16 para. 185
- s. 88C inserted by S.I. 2007/1388 Sch. 1 para. 38
- s. 89(2C) inserted by 2007 c. 28 Sch. 1 para. 16(3)(b)
- s. 90(1)(d)(da) substituted for s. 90(1)(d) and word by 2012 c. 17 Sch. 3 para. 24(3)
- s. 90(1)(ca) inserted by 2009 c. 7 Sch. 3 para. 4(1)(a)
- s. 90(1A) inserted by 2009 c. 7 Sch. 3 para. 4(1)(b)
- s. 90(2)(c)(ca) substituted for s. 90(2)(c) by 2012 c. 17 Sch. 3 para. 24(5)
- s. 90(2)(ba) inserted by 2009 c. 7 Sch. 3 para. 4(1)(c)
- s. 91(3D) inserted by 2007 c. 28 Sch. 1 para. 16(4)(d)
- s. 91(9) inserted by 2007 c. 28 Sch. 1 para. 16(4)(f)
- s. 97(2A)(2B) inserted by 2012 c. 17 Sch. 3 para. 25(2)
- s. 99(3A)(3B) omitted by 2012 c. 17 Sch. 3 para. 26(5)
- s. 99(3C)(3D) inserted by 2012 c. 17 Sch. 3 para. 26(6)
- s. 111(2)(n) inserted by S.I. 2018/226 Sch. para. 2(2)
- s. 111(2)(ia) (ib) inserted by 2009 c. 20 Sch. 6 para. 77
- s. 111(3B) inserted by 2007 c. 28 Sch. 3 para. 21(3)
- s. 111(3C) inserted by S.I. 2018/226 Sch. para. 2(4)
- s. 112(2)(c) inserted by 2009 c. 20 Sch. 6 para. 78
- s. 114(2ZA) inserted by S.I. 2018/226 Sch. para. 3(3)
- s. 114(4)(b)(iiia)-(iiic) inserted by S.I. 2018/226 Sch. para. 3(4)(b)

- s. 114(4)(b)(iii) words inserted by S.I. 2018/226 Sch. para. 3(4)(a)
- s. 114(8A) inserted by 2011 c. 13 Sch. 16 para. 188(6)
- s. 115(1B)-(1G) inserted by 2011 c. 13 Sch. 16 para. 189(2)
- s. 115(1E) word inserted by S.I. 2018/226 Sch. para. 4(3)(b)
- s. 115(1E) words substituted by S.I. 2018/226 Sch. para. 4(3)(a)
- s. 115(1G) words inserted by S.I. 2018/226 Sch. para. 4(5)
- s. 115(1H)(1I) inserted by S.I. 2018/226 Sch. para. 4(6)
- s. 115(1BA) inserted by S.I. 2018/226 Sch. para. 4(2)
- s. 115(1FA) inserted by S.I. 2018/226 Sch. para. 4(4)
- s. 116(2B) (2C) inserted by 2011 c. 13 Sch. 16 para. 190(3)
- s. 116(2BA) inserted by S.I. 2018/226 Sch. para. 5
- s. 138(4) inserted by 2016 anaw 3 s. 84(3)(b)
- s. 143(3B) inserted by 2007 c. 9 s. 1(3)
- s. 143(3C) inserted by 2013 c. 27 s. 30(4)
- s. 143(3D)-(3G) inserted by 2016 c. 12 s. 32(6)
- s. 143(3ZA) inserted by 2018 c. 1 Sch. para. 7(b)
- s. 143(4A) omitted by 2016 anaw 3 s. 84(4)(b)
- s. 143(4B) inserted by 2016 c. 1 Sch. 5 para. 11
- s. 143(4ZA) inserted by 2007 c. 9 Sch. 1 para. 4(2)
- s. 143(4ZA) words inserted by 2016 c. 12 s. 31(3)
- s. 143(9C)-(9E) inserted by 2012 c. 17 s. 1(3)(b)
- Sch. 4A para. 4(3) inserted by 2007 c. 28 Sch. 16 para. 4(2)
- Sch. 5 para. 16(1A) inserted by S.I. 2015/914 Sch. para. 42(2)
- Sch. 7 para. 1(1) Sch. 7 para. 1 renumbered as Sch. 7 para. 1(1) by S.I. 2007/1388 Sch. 1 para. 39(2)(a)
- Sch. 7 para. 9A inserted by 2003 c. 26 s. 62(11)
- Sch. 7 para. 1(2) inserted by S.I. 2007/1388 Sch. 1 para. 39(2)(b)
- Sch. 7B inserted by 2012 c. 17 s. 1(4) Sch. 1
- Sch. 7B para. 6 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 7B para. 13 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 7B para. 16 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 7B para. 23 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 7B para. 26 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 7B para. 30 modified by S.I. 2014/98 reg. 5 Sch. 2
- Sch. 8 para. 3A and cross-heading inserted by 2012 c. 17 Sch. 3 para. 6
- Sch. 8 para. 1(4) inserted by S.I. 2007/1388 Sch. 1 para. 40(2)
- Sch. 8 para. 5(6)(c)(i) words repealed by 2007 c. 28 Sch. 9 para. 1(2)(g) Sch. 18 Pt. 9
- Sch. 8 para. 1(4) words substituted by 2012 c. 17 Sch. 3 para. 3(5)
- Sch. 9 para. 5C(7) inserted by 2007 c. 28 Sch. 16 para. 5(2)
- Sch. 9 para. 2(2)(gf) inserted by 2012 c. 17 s. 8(2)
- Sch. 9 para. 6B inserted by S.I. 2015/982 art. 2(2)
- Sch. 11 Pt. 2 Sch. 11 para. 1-7A renumbered as Sch. 11 Pt. 2 by 2007 c. 28 Sch. 15 para. 3
- Sch. 11 Pt. 4 Sch. 11 para. 13-18 renumbered as Sch. 11 Pt. 4 by 2007 c. 28 Sch. 15 para. 3
- Sch. 11 para. 7A Sch. 11 para. 8(1) renumbered as Sch. 11 para. 7A by 2007 c. 28 Sch. 15 para. 10(2)
- Sch. 11 Pt. 3 Sch. 11 para. 8-12A renumbered as Sch. 11 Pt. 3 by 2007 c. 28 Sch. 15 para. 3
- Sch. 11 para. 1A inserted by 2007 c. 28 Sch. 15 para. 5
- Sch. 11 para. 12A and cross heading inserted by 2007 c. 28 Sch. 15 para. 17
- Sch. 11 Pt. 1 inserted by 2007 c. 28 Sch. 15 para. 2
- Sch. 11 para. A18A and cross-heading inserted by 2012 c. 17 Sch. 4 para. 2
- Sch. 11 para. 1(2)(a) repealed by 2007 c. 28 Sch. 15 para. 4(b) Sch. 18 Pt. 17
- Sch. 11 para. 1(2)(a) (b) substituted for words by 2003 c. 26 Sch. 7 para. 27(a)
- Sch. 11 para. 1(2)(b) words repealed by 2007 c. 28 Sch. 15 para. 4(c) Sch. 18 Pt. 17
- Sch. 11 para. 14(c)-(e) words substituted by S.I. 2009/1307 Sch. 1 para. 188(b)(i)

**Commencement Orders yet to be applied to the Local Government Finance Act 1988**

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2004/2304 art. 2 commences (2004 c. 21)
- S.I. 2004/2917 art. 2 commences (2004 c. 21)
- S.I. 2004/3132 art. 2 3 commences (2003 c. 26)
- S.I. 2005/558 art. 2 Sch. 1 commences (2004 c. 23)
- S.I. 2005/910 art. 3 commences (2003 c. 39)
- S.I. 2006/1403 art. 2 commences ()
- S.I. 2006/3339 art. 2 commences (2003 c. 26)
- S.I. 2007/3136 art. 2 commences (2007 c. 28)
- S.I. 2008/172 art. 2-9 commences (2007 c. 28)
- S.I. 2008/839 art. 2 commences (2007 c. 18)
- S.I. 2008/917 art. 2-5 commences (2007 c. 28)
- S.I. 2008/3110 art. 2-6 commences (2007 c. 28)
- S.I. 2009/107 art. 2-5 Sch. 1-5 Commencement Order
- S.I. 2009/2202 art. 2 commences (2009 c. 7)
- S.I. 2009/3318 art. 2-4 commences (2009 c. 20)
- S.I. 2011/2329 art. 2 3 commences (2011 c. 5)
- S.I. 2011/2896 art. 2 commences (2011 c. 20)
- S.I. 2011/3019 art. 3 Sch. 1 commences (2011 c. 13)
- S.I. 2012/887 art. 2 3 commences (2011 c. 20)