



Local Government Finance Act 1988

1988 CHAPTER 41

PART IV

PRECEPTS AND LEVIES

Precepts

^{F1}68

Textual Amendments

F1 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4))

^{F2}69

Textual Amendments

F2 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

^{F3}70

Textual Amendments

F3 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

^{F4}71

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Textual Amendments
F4 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

F5 72

Textual Amendments
F5 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

F6 73

Textual Amendments
F6 Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

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, [^{F7}or magistrates’ courts 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.

[^{F8}(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;
 - (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.

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- (4) The regulations may include provision—
- ^{F9}[(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;]
 - ^{F10}[(bb) that the Greater London Authority in making calculations in accordance with sections 85 and 86 of the Greater London Authority Act 1999 (originally or by way of substitute) in the case of any constituent body (within the meaning of those sections), except the Metropolitan Police Authority (for which separate provision is made), 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.

- ^{F11}[(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.

- ^{F12}[(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; ^{F13} . . .
 - ^{F13}(b)
- shall be treated as a levying body with respect to which regulations may be made under subsection (2) above.]

Textual Amendments

- F7** Words in s. 74(1)(c) substituted (1.4.2001) by 2000 c. 43, s. 74, Sch. 7 Pt. II paras. 84, **85**; S.I. 2001/919, **art. 2(f)(ii)**
- F8** S. 74(2A) inserted (28.11.1994) by The Local Government Changes for England (Finance) Regulations 1994 (S.I. 1994/2825), **reg. 5**
- F9** 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))
- F10** S. 74(bb) inserted (12.1.2000) by 1999 c. 29, s. **105** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 2** (with Sch. 1 para. 1)
- F11** 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))
- F12** 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))
- F13** 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)

- C1** 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
- C2** 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)

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- C3** 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))
- C4** 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)
- C5** 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**

^{F14}74A

Textual Amendments

- F14** 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 [^{F15}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 [^{F16}billing authority] as is prescribed as regards the body concerned, or
 - (b) special levies (to be so called) to such [^{F17}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 [^{F18}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 [^{F18}billing authority] to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
 - ^{F19}(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;

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- (b) as to the treatment as special expenses of amounts so anticipated;
- (c) as to the treatment of any special levy actually issued.

[^{F20}(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.]

[^{F21}(8) In this section “the appropriate Minister” has the same meaning as in section 118 below.]

Textual Amendments

- F15** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(2)**
- F16** 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))
- F17** 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))
- F18** 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))
- F19** 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))
- F20** 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))
- F21** S. 75(8) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(4)**

^{F22}75A

Textual Amendments

- F22** 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))

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