



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART IV

#### PRECEPTS AND LEVIES

##### *Levies*

#### 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 Secretary of State 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 charging authority as is prescribed as regards the body concerned, or
  - (b) special levies (to be so called) to such charging 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 charging authority;
  - (d) conferring a power to issue special levies by way of substitute for others;

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*Status: This is the original version (as it was originally enacted).*

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- (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 charging authority to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
  - (a) that a charging authority making calculations under section 95 below (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.
- (7) The regulations may include—
  - (a) provision equivalent to anything in section 37 above or in sections 68 to 72 above (subject to such modifications as the Secretary of State thinks fit);
  - (b) provision amending or adapting any provision of this Act in consequence of any provision included under subsection (6) above.