



Local Government Act 1948

1948 CHAPTER 26 11 and 12 Geo 6

E+W+S

An Act to amend the law relating to Exchequer grants to local authorities and other bodies and grants by local authorities to other local authorities or other bodies, and the law relating to rating, valuation for rating and precepts to rating authorities; to provide for payments for the benefit of local authorities by the British Transport Commission, the British Electricity Authority and the North of Scotland Hydro-Electric Board; to amend the Railway Freight Rebates Enactments, 1929 to 1943, section two hundred and eleven of the Local Government (Scotland) Act 1947, the law relating to the payment of expenses and other allowances to members of local authorities and other bodies and the law relating to the manner in which certain securities of local authorities and other bodies may be transferred; to extend the powers of local authorities in certain respects; and for purposes connected with the matters aforesaid. [24th March 1948]

Modifications etc. (not altering text)

- C1 Act explained by National Heritage (Scotland) Act 1985 (c. 16, SIF 78), s. 20
- C2 Act modified by Legal Aid (Scotland) Act 1986 (c. 47, SIF 77:2), ss. 1(6), 43, 45(2), Sch. 1 para. 2(4), Sch. 4 para. 3(1)
- C3 Act modified by Dockyard Services Act 1986 (c. 52, SIF 58), s. 3(1)(c)
- C4 Act modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 4(1), 26(1)
- C5 Act applied by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 5(7), 26(1)
- C6 Act applied (S.) (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 111(9) (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2(a)
- C7 Act applied (S.) (1.4.1992) by Valuation and Rating (Scotland) Act 1956 (c. 60), s. 22(3) (as substituted by Local Government Finance Act 1992 (c. 14), s. 117(1), Sch. 13, para. 10 (with s. 118(1)(2)(4))); S.I. 1992/818, art. 2(a).

Commencement Information

- I1 Act partly in force at Royal Assent by s. 147(2), (3), (4) and (5) (now repealed)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

PART I E+W+S

1—16. ^{F1} **E+W+S**

Textual Amendments

F1 Ss. 1–16, 141 repealed by Statute Law (Repeals) Act 1975 (c. 10), **Sch. Pt. VIII**

PART II E+W+S

17 ^{F2} **E+W+S**

Textual Amendments

F2 Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

18— ^{F3} **E+W+S**
20.

Textual Amendments

F3 Ss. 18–20, 25 repealed by Local Government (Financial Provisions) (Scotland) Act 1954 (c. 13), **s. 12(1)**

21, 22. ^{F4} **E+W+S**

Textual Amendments

F4 Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

23 ^{F5} **E+W+S**

Textual Amendments

F5 S. 23 repealed by Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (c. 64), **Sch. 6 Pt. III**

24 ^{F6} **E+W+S**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F6 Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

25 ^{F7} **E+W+S**

Textual Amendments

F7 Ss. 18–20, 25 repealed by Local Government (Financial Provisions) (Scotland) Act 1954 (c. 13), s. 12(1)

26— ^{F8} **E+W+S**
32.

Textual Amendments

F8 Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

PART III E+W+S

VALUATION AND RATING PROCEDURE

33, 34. ^{F9} **E+W**

Textual Amendments

F9 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

35— ^{F10} **E+W**
38.

Textual Amendments

F10 Ss. 35–38, 83, 84 repealed by Rating and Valuation (Miscellaneous Provisions) Act 1955 (4 & 5 Eliz. 2 c. 9), **Sch. 8 Pt. I**

39— ^{F11} **E+W**
48.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F11 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

49

E+W

- (1) **F12**
- (2) **F13**

Textual Amendments

F12 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

F13 S. 49(2)–(4), 62(2), 87(3) repealed by Lands Tribunal Act 1949 (c. 42), s. 10(4), **Sch. 2**

50—
53.

..... **F14 E+W**

Textual Amendments

F14 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

54

..... **F15 E+W**

Textual Amendments

F15 Ss. 54, 65, 120(1)(2)(4), 123 repealed by London Government Act 1963 (c. 33), **Sch. 18 Pt. II**

55

E+W

- (1) **F16**
- (2) **F17**

Textual Amendments

F16 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

F17 S. 55(2) repealed by London County Council (General Powers) Act 1949 (c. 1v), **Sch.**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

56 F18 **E+W**

Textual Amendments

F18 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

57 **E+W**

(1) F19

(2) F20

Textual Amendments

F19 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

F20 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V**

58 F21 **E+W**

Textual Amendments

F21 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

59 **E+W**

(1) F22

(2) F23

Textual Amendments

F22 S. 59(1) repealed by Finance Act 1963 (c. 25), **Sch. 13 Pt. IV**

F23 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

60, 61 F24 **E+W**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F24 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

Miscellaneous

62 Appeals as to water rates. E+W

(1) So much of any statutory provision as authorises or requires any dispute arising in relation to water rates to be determined by a court of summary jurisdiction shall have effect as if it authorised or required that dispute to be determined by the county court^{F25}
.....

(2)^{F26}

Textual Amendments

F25 Words in s. 62(1) omitted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), **Sch. 9 para. 104**; S.I. 2014/954, art. 2(c) (with art. 3) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)

F26 S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 10(4), **Sch. 2**

Modifications etc. (not altering text)

C8 S. 62 amended by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 1(3)(e)

63, 64.^{F27} E+W

Textual Amendments

F27 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

65^{F28} E+W

Textual Amendments

F28 Ss. 54, 65, 120(1)(2)(4), 123 repealed by [London Government Act 1963 \(c. 33\)](#), **Sch. 18 Pt. II**

66, 67.^{F29} E+W

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F29 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

68 ^{F30} **E+W**

Textual Amendments

F30 S. 68 repealed by Statute Law (Repeals) Act 1976 (c. 16), **Sch. 1 Pt. VIII**

69, 70. ^{F31} **E+W**

Textual Amendments

F31 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

71 ^{F32} **E+W+S**

Textual Amendments

F32 S. 71 repealed with saving by General Rate Act 1967 (c. 9), **s. 117(10)(c)**, Sch. 14 Pt. I

72 ^{F33} **E+W**

Textual Amendments

F33 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V**

73 **Extent of Part III.** **E+W**

This Part of this Act shall not extend to Scotland.

PART IV **E+W+S**

74— ^{F34} **E+W+S**
82.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F34 Ss. 74–82 repealed by Valuation for Rating Act 1953 (c. 42), s. 1

83, 84. ^{F35} **E+W+S**

Textual Amendments

F35 Ss. 35–38, 83, 84 repealed by Rating and Valuation (Miscellaneous Provisions) Act 1955 (4 & 5 Eliz. 2 c. 9), **Sch. 8 Pt. I**

PART V E+W+S

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES

Modifications etc. (not altering text)

C9 Part V excluded by Local Government (Scotland) Act 1966 (c. 51), **ss. 18(1), 19(1)**

85 **General E+W+S**

(1) ^{F36}

(2) ^{F37}

Textual Amendments

F36 S. 85(1) repealed (E.W.) by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I** and s. 85 repealed (S.) by S.I. 1985/194, art. 8, **Sch.**

F37 Ss. 85(2), 145(6) repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), **Sch. 7 Pt. III**

Railways and Canals; rating provisions

^{F39}**86** ^{F38} **E+W+S**

Textual Amendments

F38 S. 86 repealed by (E.W.) General Rate Act 1976 (c. 9), **Sch. 14 Pt. I**

F39 Ss. 86, 109, 110 repealed (S.) by S.I. 1985/194, art. 8, **Sch.**

87 **Railway or canal hereditaments partly used for other purposes. E+W+S**

[^{F40}(1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

- (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
 - (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
 - (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.]
- (2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court ^{F41}....
- (3) ^{F42}

Textual Amendments

F40 S. 87(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**; modified by [Transport Act 1968 \(c. 73\)](#), **s. 162(6)** and [S.I. 1978/1174](#), **art. 8(4)(a)**

F41 Words in s. 87(2) omitted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), **Sch. 9 para. 104**; [S.I. 2014/954](#), art. 2(c) (with art. 3) (with transitional provisions and savings in [S.I. 2014/956](#), arts. 3-11)

F42 S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 10(4), **Sch. 2**

Modifications etc. (not altering text)

C10 S. 87 amended by [Lands Tribunal Act 1949 \(c. 42\)](#), **s. 1(3)(e)**

C11 S. 87(1) modified (S.) by [S.I. 1985/194](#), **art. 7(5)**, [1985/196](#), art. 7(4)

88

E+W+S

- (1) ^{F43}
- (2) ^{F44}

Textual Amendments

F43 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

F44 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

89 Commencement of provisions as to railway or canal hereditaments and transitional provisions. **E+W+S**

[^{F45}(1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the ^{M1}Railways (Valuation for Rating) Act 1930, the

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

repeal of the enactments amending or applying that Act, and the abolition of the authorities referred to in that Act, shall (subject to the provisions of the next succeeding subsection) come into operation on the first day of April, nineteen hundred and forty-eight.

(2) The following provisions of this subsection shall have effect as from the passing of this Act, that is to say—

- (a) the railway valuation roll for the fourth quinquennial period under the ^{M2}Railways (Valuation for Rating) Act 1930, and the London Passenger Transport valuation roll for the third quinquennial period under the said Act as applied by the London Passenger Transport (Valuation for Rating) Scheme 1935, shall not be completed; and
- (b) any part of such a roll for either of the periods aforesaid which has been completed shall be deemed never to have come into force; and
- (c) any alteration made in any valuation list by way of substituting for values or other particulars appearing in that list values or other particulars entered in any such part of a roll as aforesaid shall be deemed never to have been made; and
- (d) any valuation list altered as aforesaid, and any rate made, whether before or after the passing of this Act, in accordance with that list as so altered, shall be corrected accordingly; and
- (e) where the preceding provisions of this subsection affect the amount of any rate levied in respect of any hereditament in accordance with any such list, the difference, if too much has been paid, shall be repaid or allowed, or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate,

and any reference in the subsequent provisions of this section to a valuation list shall be construed, in relation to a valuation list which is required by this subsection to be corrected, as a reference to the list as so corrected.]

(3) F46

Textual Amendments

F45 S. 89(1)(2) repealed (E.W.) by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

F46 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

Marginal Citations

M1 1930 c. 24.

M2 1930 c. 24.

90 F47 **E+W+S**

Textual Amendments

F47 S. 90 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V** and [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

91^{F48} **E+W+S**

Textual Amendments

F48 S. 91 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) and [S.I. 1978/1175](#), [Sch.](#)

92^{F49} **E+W+S**

Textual Amendments

F49 Ss. 92, 96(1) repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [S.I. 1978/1175](#), [Sch.](#)

Payments by British Transport Commission for benefit of local authorities

93^{F50} **E+W+S**

Textual Amendments

F50 Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

[^{F51}94 **Adjustments of British Transport Commission’s payments for changes in the average rates.** **E+W+S**

(1)^{F52}

(2) The aggregate gross charge to rates . . . ^{F53}, for Scotland, for the year preceding the year for which the payment by the British Transport Commission in question has to be made, as ascertained and certified by the Minister or, as the case may be, the Secretary of State, shall be multiplied by two hundred and forty and divided by the rateable value . . . ^{F53}, for Scotland, for the said preceding year, as so ascertained and certified.

(2A)^{F54}

[In ascertaining the gross charge aforesaid for Scotland for any year the Secretary of State shall treat the aggregate amount of the domestic element of rate support grants for that year as an amount required to be paid by virtue of the rates levied for that year by authorities in Scotland.]

(3) The results of the calculation directed to be made by subsection (2) of this section shall then be reduced or increased to the nearest whole number, by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one.

(4) The adjustment . . . ^{F56} is the application to the standard amount of the fraction of which the numerator is the result of the calculation directed to be made by subsection (2) of this section, reduced or increased to the nearest whole number, and the denominator is—

(a) . . . ^{F57}

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

- (b) in the case of a payment for the benefit of local authorities in Scotland, . . .
^{F58} the number certified by the Secretary of State to be the estimated result, to the nearest whole number, of a similar calculation as respects Scotland.]

Textual Amendments

F51 S. 94 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)

F52 Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

F53 Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)

F54 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

F55 S. 94 (2AA) inserted by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [Sch. 5 para. 2](#)

F56 Words repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

F57 S. 94(4)(a) repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)

F58 Word repealed by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [Sch. 3](#)

Modifications etc. (not altering text)

C12 S. 94(2)–(4) applied by [Transport Act 1962 \(c. 46\)](#), [s. 66\(4\)](#)

95 ^{F59} **E+W+S**

Textual Amendments

F59 Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

96 **E+W+S**

- (1) ^{F60}
- (2) ^{F61}

(3) In this section and the two next succeeding sections, the expression “the standard amount” means, in relation to a payment for the benefit of local authorities in England and Wales, the sum of eleven million two hundred and fifty thousand pounds, and, in relation to a payment for the benefit of local authorities in Scotland, such sum as is certified by the Secretary of State to be the estimated amount which would have been payable by way of rates in Scotland outside the North of Scotland District for the year 1947–48 in respect of the lands and heritages belonging to the British Electricity Authority or an Area Electricity Board which are by virtue of this Act not liable to be rated.

Textual Amendments

F60 Ss. 92, 96(1) repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [S.I. 1978/1175](#), [Sch.](#)

F61 S. 96(2) repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [s. 17\(3\)\(a\)](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Modifications etc. (not altering text)

C13 THE TEXT OF s. 96(3) IS IN THE FORM IN WHICH IT WAS ORIGINALLY ENACTED: IT WAS NOT REPRODUCED IN STATUTES IN FORCE AND DOES NOT REFLECT ANY AMENDMENTS OR REPEALS WHICH MAY HAVE BEEN MADE PRIOR TO 1.2.1991.

97 **E+W+S**

- (1) **F62**
- (2) **F63**

Textual Amendments

F62 S. 97(1) repealed by [Local Government Act 1958 \(c. 55\)](#), s. 67, [Sch. 9 Pt. II](#)
F63 Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), [Sch.](#)

98 **F64** **E+W+S**

Textual Amendments

F64 S. 98 repealed by [Local Government Act 1958 \(c. 55\)](#), s. 67, [Sch. 9 Pt. II](#) and [S.I. 1978/1175](#), [Sch.](#)

99 **F65** **E+W+S**

Textual Amendments

F65 Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), [Sch.](#)

General provision as to payments for benefit of local authorities

[^{F66}100 Provisions as to making and division of payments for benefit of local authorities. **E+W+S**

[The sums falling to be paid under the preceding provisions of this Part of this Act for ^{F67}(1) the benefit of . . . ^{F68} local authorities in Scotland shall be paid to the Secretary of State.]

(2) **F69**

(3) The sums so paid to the Secretary of State for any year shall be distributed by him [^{F70}among local authorities or any classes thereof in accordance with regulations made by him under section 111 of the ^{M3}Local Government (Scotland) Act 1973.]]

Textual Amendments

F66 S. 100 repealed (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#) and as to a Scottish Electricity Board by [S.I. 1978/1175](#), [Sch.](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

- F67** S. 100(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**
- F68** Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), **Sch. 1 Pt. XII**
- F69** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**
- F70** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 Pt. II para. 14**

Modifications etc. (not altering text)

- C14** S. 100(1)(3) amended by [Transport Act 1962 \(c. 46\)](#), **s. 66(8)**

Marginal Citations

- M3** 1973 c. 65.

101 ^{F71} **E+W+S**

Textual Amendments

- F71** Ss. 17, 21, 22, 24, 26–32, 101 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

[^{F72}**102 Treatment of payments for benefit of local authorities.** **E+W+S**

- (1) Any payments made under this Part of this Act by the British Transport Commission, the British Electricity Authority [^{F73}the Electricity Council] or the North of Scotland Hydro-Electric Board shall, if and so far as it is so prescribed, be taken into account for any purposes of this or any other Act as if they were paid on account of rates, and in computing the product of a penny rate, but, save as aforesaid, shall not be deemed to be payments on account of rates.
- (2) Where, under any statutory provision other than this Act, any amount falls to be calculated by reference to the rateable value for any area, the Minister or, as respects Scotland, the Secretary of State, may by regulations provide that, for the purposes of that statutory provision, the rateable value for the area of any local authority who receive any payment from the sums paid for the benefit of local authorities under this part of this Act shall be deemed to be increased by an amount calculated, by reference to the payments so made to that authority, in such manner as may be prescribed by the regulations.]

Textual Amendments

- F72** S. 102 repealed by (E.W.) [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I** and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), **Sch.** and as to a Scottish Electricity Board by [S.I. 1978/1175](#), **Sch.**
- F73** Words inserted by [Electricity Act 1957 \(c. 48\)](#), **Sch. 4 Pt. II**

Modifications etc. (not altering text)

- C15** S. 102(1) amended by [Transport Act 1962 \(c. 46\)](#), **s. 66(8)**

103 ^{F74} **E+W+S**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F74 S. 103 repealed by [Electricity Act 1957 \(c. 48\)](#), [Sch. 5 Pt. I](#)

Miscellaneous

104 ^{F75} **E+W+S**

Textual Amendments

F75 S. 104 repealed by [Transport Charges &c. \(Miscellaneous Provisions\) Act 1954 \(c. 64\)](#), [Sch. 2 Pt. II](#)

105 ^{F76} **E+W+S**

Textual Amendments

F76 Ss. 105, 125 and 138 repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\)](#), s. 1(1), [Sch. 1 Pt. IV](#)

106 ^{F77} **E+W+S**

Textual Amendments

F77 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

107 ^{F78} **E+W+S**

Textual Amendments

F78 Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), [Sch.](#)

^{F79} **108** **E+W+S**

Textual Amendments

F79 S. 108 repealed (19.5.1997) by [1997 c. 29](#), [S. 33\(2\)](#), [Sch. 4](#); [S.I. 1997/1097](#), [art. 3\(d\)](#), [Sch.](#)

^{F81} **109** ^{F80} **E+W+S**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F80 S. 109 repealed by (E.W.) [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)

F81 Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, [Sch.](#)

^{F83} **110** ^{F82} **E+W+S**

Textual Amendments

F82 S. 110 repealed by (E.W.) [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)

F83 Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, [Sch.](#)

PART VI E+W+S

111— ^{F84} **E+W+S**
119.

Textual Amendments

F84 Ss. 111–119, 129–132, 134, 135 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#) and [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

PART VII E+W+S

MISCELLANEOUS

120 **E+W+S**

- (1) ^{F85}
- (3) ^{F86}
- (4) ^{F85}

Textual Amendments

F85 Ss. 54, 65, 120(1)(2)(4), 123 repealed by [London Government Act 1963 \(c. 33\)](#), [Sch. 18 Pt. II](#)

F86 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), [Sch. 1 paras. 1, 3](#) repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

^{F87} 121 **E+W+S**

Textual Amendments

F87 S. 121 repealed (3.7.2000) by 1999 c. 29, ss. 325, 423, Sch. 27 para. 15, **Sch. 34 Pt. VII**; S.I. 2000/1648, art. 2, **Sch.**

122 ^{F88} **E+W+S**

Textual Amendments

F88 S. 122 repealed by Rating and Valuation Act 1961 (c. 45), **Sch. 5 Pt. I**

123 ^{F89} **E+W+S**

Textual Amendments

F89 Ss. 54, 65, 120(1)(2)(4), 123 repealed by London Government Act 1963 (c. 33), **Sch. 18 Pt. II**

^{F90} 124 **E+W+S**

Textual Amendments

F90 S. 124 repealed (19.5.1997) by 1997 c. 29, S. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

125 ^{F91} **E+W+S**

Textual Amendments

F91 Ss. 105, 125 and 138 repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), **Sch. 1 Pt. IV**

126 ^{F92} **E+W+S**

Textual Amendments

F92 S. 126 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. I**

127 ^{F93} **E+W+S**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F93 S. 127 repealed by Highways Act 1959 (c. 25), **Sch. 25** and London Government Act 1963 (c. 33), **Sch. 6 para. 70**

128 ^{F94} **E+W+S**

Textual Amendments

F94 Ss. 128, 144(2) repealed by Local Government Act 1958 (c. 55), s. 67, **Sch. 9 Pt. II**

129— ^{F95} **E+W+S**
132.

Textual Amendments

F95 Ss. 111–119, 129–132, 134, 135 repealed by Local Government Act 1972 (c. 70), **Sch. 30** and Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

133 **War memorials.** **E+W+S**

- (1) In section (1) of the ^{M4}War Memorials (Local Authorities' Powers) Act, 1923 (which enables local authorities, as defined in that Act, to incur reasonable expenditure in the maintainance, repair and protection of war memorials in their district which are vested in them) for the words “which may be vested in them” there shall be substituted the words “whether vested in them or not.”
- (2) The matters on which expenditure may be incurred under the said section one shall include the alteration of any memorial to which that section applies so as to make it serve as a memorial in connection with any war subsequent to that in connection with which it was erected and the correction of any error or omission in the inscription on any such memorial.
- (3) The ^{M5}War Memorials (Local Authorities' Powers) Act 1923, as amended by the foregoing provisions of this section shall extend to Scotland subject to the following modifications—
 - [^{F96}(ia) in section 1, for the words “within their district” there shall be substituted the words “whether within or outside their area”]
 - (i) [^{F97}section] four shall not apply; and
 - [^{F98}(ii) “local authority” means [^{F99}an] island or district council.]

Textual Amendments

F96 S. 133(ia) inserted by Local Government (Scotland) Act 1973 (c. 65), **s. 170(2)(a)**
F97 Word substituted by Local Government (Scotland) Act 1973 (c. 65), **Sch. 27 Pt. II para. 88**
F98 S. 133(3)(ii) substituted by Local Government (Scotland) Act 1973 (c. 65), **s. 170(2)(b)**
F99 Word substituted by Local Government and Planning (Scotland) Act 1982 (c. 43, SIF 81:2), s. 66(1), **Sch. 3 para. 2**

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Modifications etc. (not altering text)

- C16** THE TEXT OF S.133(1) IS IN THE FORM IN WHICH IT WAS ORIGINALLY ENACTED: IT WAS NOT REPRODUCED IN STATUTES IN FORCE AND DOES NOT REFLECT ANY AMENDMENTS OR REPEALS WHICH MAY HAVE BEEN MADE PRIOR TO 1.2.1991.
- C17** The “said section one” means [War Memorials \(Local Authorities' Powers\) Act 1923 \(c. 18\)](#), [s. 1](#)

Marginal Citations

- M4** 13 & 14 Geo. 5. c. 18.
- M5** 1923 c. 18.

134, ^{F100} **E+W+S**
135.

Textual Amendments

- F100** Ss. 111–119, 129–132, 134, 135 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#) and [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

136 ^{F101} **E+W+S**

Textual Amendments

- F101** S. 136 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)

137 ^{F102} **E+W+S**

Textual Amendments

- F102** S. 137 repealed by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 4](#)

138 ^{F103} **E+W+S**

Textual Amendments

- F103** Ss. 105, 125 and 138 repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\)](#), [s. 1\(1\)](#), [Sch. 1 Pt. IV](#)

139 ^{F104} **E+W+S**

Textual Amendments

- F104** S. 139 repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#) [Sch. Pt. XIV](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

PART VIII E+W+S

GENERAL

140 Compensation to officers. E+W+S

- (1) The Minister shall by regulations provide for the payment by the appropriate authority, subject to such exceptions or conditions as may be specified in the regulations, of compensation to persons who are, or who, but for any war service in which they have been engaged, would be, officers or servants of any rating authority, any joint committee of rating authorities, any assessment committee, any county valuation committee, any council of a county, the quarter sessions for the County of London, . . . ^{F105} who suffer loss of employment or loss or diminution of emoluments which is attributable to the coming into force of any Part of this Act.
- (2) Any such regulations may include provision as to the manner in which and the persons to whom any claim for compensation under this section is to be made, and for the determination of all questions arising under the regulations.
- (3) The appropriate authority referred to in subsection (1) of this section is—
- (a) in the case of officers or servants of a rating authority, the rating authority;
 - (b) in the case of officers or servants of a joint committee of rating authorities, all the rating authorities represented on that committee in proportion to the rateable values of their rating areas on the thirty-first day of March, nineteen hundred and forty-eight;
 - (c) in the case of officers or servants of an assessment committee, the rating authority for the assessment area of that committee, or, where the assessment area consists of more than one rating area, all the rating authorities in that assessment area in proportion to the rateable values of their rating areas on the thirty-first day of March, nineteen hundred and forty-eight;
 - (d) in the case of officers or servants of a council of a county or of a county valuation committee, the council of the county;
 - (e) in the case of officers or servants of the quarter sessions for the County of London, the London County Council; . . . ^{F106}
 - (f) . . . ^{F107}
- (4) In this section, the expression “war service” means service in any of His Majesty’s forces and such other employment as may be prescribed by regulations of the Minister.

Textual Amendments

F105 Words repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [Pensions \(Increase\) Act 1971 \(c. 56\)](#), [Sch. 8 Pt. I](#)

F106 Word repealed by [Pensions \(Increase\) Act 1971 \(c. 56\)](#), [Sch. 8 Pt. I](#)

F107 [S. 140\(3\)\(f\)](#) repealed by [Pensions \(Increase\) Act 1971 \(c. 56\)](#), [Sch. 18 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

F108 Ss. 1–16, 141 repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), [Sch. Pt. VIII](#)

142 Provisions as to statutory instruments under this Act. E+W+S

- (1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument, and any such statutory instrument shall be subject to annulment in pursuance of a resolution of either House of Parliament:
Provided that this subsection shall not apply where, under any of the preceding provisions of this Act, a power to make regulations is expressed to be exercisable by statutory instrument and either—
- (a) the instrument is required to be laid before Parliament after it is made; or
 - (b) a draft of the instrument is required to be laid before Parliament.
- (2) Any power to make orders conferred by this Act shall be exercisable by statutory instrument.

143 **F109** E+W+S

Textual Amendments

F109 S. 143 repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)

144 Interpretation. E+W+S

- (1) In this Act, except so far as the contrary is expressly provided or the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—
- “Minister” means ^{F110}the Secretary of State;
 - “local authority” means the council of a county, county borough, ^{F111}London borough] or ^{F112}district], or the Common Council of the City of London;
 - “year” means a period of twelve months beginning with the first day of April;
 - “rating area”, “rate”, “owner”, “hereditament” and “clerk” have . . . ^{F113}the meanings assigned to them by ^{F114}section one hundred and fifteen of the ^{M6}General Rate Act 1967];
 - ^{F115}“garden” includes a park;
 - “railway” includes a light railway and a tramway authorised to be constructed by any special Act, other than a light railway or tramway laid wholly or mainly along a public ^{F116}highway][^{F116}road]and used wholly or mainly for the carriage of passengers;
 - “inland waterway” includes any such waterway, whether natural or artificial;
 - “statutory provision” means a provision, whether of a general or special nature, contained in, or in any document made or issued under, any Act, whether of a general or special nature.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

- (2) F117
- (3) Any reference in this Act to the product of a rate of a specified sum in the pound for any area shall be construed as a reference to the aggregate of the product of a rate of one penny in the pound for all the rating areas within the area multiplied by the number of pence in the said sum.
- (4) The product of a rate of one penny in the pound for a rating area shall, for the purposes of this Act, be taken to be the product of a penny rate for that area as ascertained or estimated for the purpose of subsection (2) of section nine of the Rating and Valuation Act, 1925:
 Provided that—
- (a) in the case of an area in London, the product of a penny rate for the area shall, as respects years as respects which the said subsection (2) does not extend to London, be taken to be the product of a penny rate for the area as ascertained or estimated by the district auditor in accordance with the principles for the time being applicable outside London to the ascertainment and estimation of the product of a penny rate for the purposes of the said section nine ;
 - (b) nothing in this subsection detracts from the provisions of this Act enabling the Minister to make regulations as respects the way in which payments for the benefit of local authorities under Part V of this Act are to be treated.
- (5) Any reference in this Act to the aggregate gross charge to rates for any year for any area shall be construed as a reference to the total of the amounts required to be paid by virtue of all the rates made by all the authorities in the area for the year or any part thereof, calculated as if, in the case of each hereditament, the amount payable were that ascertained by applying the poundage of the rate to the rateable value of the hereditament, without any allowance or deduction.
- (6) In this Act, the expression 1947-48 means the year ending on the thirty-first day of March, nineteen hundred and forty-eight, and any corresponding expression in which two years are similarly mentioned means the year ending on the thirty-first day of March in the second mentioned of those two years.
- (7) In this Act, the expression “the North of Scotland District” means, as respects any period up to and including the vesting date within the meaning of the ^{M7}Electricity Act 1947, the North of Scotland District as existing on that date for the purposes of that Act, and, as respects any subsequent period, means that District as for the time being existing for the purposes of that Act.
- (8) Any references in this Act to a local authority in a county shall be construed as including only local authorities whose areas form part of the county.
- [^{F118}(9) Any reference in this Act to the alteration of a valuation list or draft valuation list includes a reference to the insertion in the list or draft list or the omission from the list or draft list of any hereditament, and references to the alteration of the valuation list with respect to a hereditament shall be construed accordingly.]
- (10) Except so far as the context otherwise requires, any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended, extended or applied by or under any other enactment, including this Act.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

Textual Amendments

- F110** Words substituted by virtue of [S.I. 1951/142](#) (1951 I, p. 1348), arts. 3, 5(2) Sch. 1 Pt. I, 1951/1900 (1951I, p. 1347), art. 1 and 1970/1681, arts. 2(i), 6(3)
- F111** Words substituted by [London Government Act 1963 \(c. 33\)](#), [Sch. 15 para. 21](#)
- F112** Word substituted by virtue of [Local Government Act 1972 \(c. 70\)](#), [s. 179\(3\)](#)
- F113** Words repealed by [London Government Act 1963 \(c. 33\)](#), [Sch. 18 Pt. II](#)
- F114** Words substituted by virtue of [General Rate Act 1967 \(c. 9\)](#), [s. 116\(6\)](#)
- F115** Definition repealed (E.W.) by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)
- F116** Word “road” substituted (S.) for “highway” by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), [s. 156\(1\)](#), [Sch. 9 para. 36](#)
- F117** [Ss. 128, 144\(2\)](#) repealed by [Local Government Act 1958 \(c. 55\)](#), [s. 67](#), [Sch. 9 Pt. II](#)
- F118** [S. 144\(9\)](#) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14](#)

Modifications etc. (not altering text)

- C18** [S. 144\(3\)\(4\)\(8\)](#) repealed in relation to Pt. V of this Act by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [s. 122](#), [Sch. 9 para. 38](#); THE TEXT OF THESE SUBSECTIONS IS IN THE FORM IN WHICH IT WAS ORIGINALLY ENACTED: IT WAS NOT REPRODUCED IN STATUTES IN FORCE AND, EXCEPT AS SPECIFIED, DOES NOT REFLECT ANY AMENDMENTS OR REPEALS WHICH MAY HAVE BEEN MADE PRIOR TO 1.2.1991.

Marginal Citations

- M6** [1967 c. 9](#).
- M7** [1947 c. 54](#).

145 Application to Scotland. **E+W+S**

- (1) This Act in its application to Scotland shall have effect subject to the modifications specified in this section.
- (2) The following expressions shall, except so far as the contrary is expressly provided or the context otherwise requires, have the meanings hereby assigned to them, that is to say—

F119

.....
[^{F120}“local authority” means a [^{F121}council constituted under section 2 of the Local Government Etc. (Scotland) 1994];]

[^{F122}“rate” has the same meaning as in the ^{M8}Local Government (Scotland) Act 1947, but except in Part V of this Act, does not include a rate levied as a domestic water rate;]

[^{F122}“rate” means the non-domestic rate and, for the purposes of Part V of this Act, includes the non-domestic water rate and the non-domestic sewerage rate;]
“rating authority” has the like meaning as in Part XI of the ^{M9}Local Government (Scotland) Act 1947.

- (3) For any reference to a valuation list there shall be substituted a reference to a valuation roll; for any reference to rates made there shall be substituted a reference to rates levied; for any reference to a hereditament there shall be substituted a reference to lands and heritages within the meaning of the ^{M10}Lands Valuation (Scotland) Act 1854; and for references to the thirty-first day of March and to the first day of April there shall (except in relation to the abolition of the authorities created by the ^{M11}Railways

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

(Valuation for Rating) Act 1930) be respectively substituted references to the fifteenth and to the sixteenth days of May.

(4)^{F123}, any reference to the rateable value for an area for a year shall be construed as a reference to the rateable value shown in the valuation roll for that area in force on the first day of that year or, if the area comprises more than one area for valuation purposes, to the total of the rateable values shown in the roll in force as aforesaid for any part of the area.

(5) The product of a rate of a specified sum in the pound for any area shall be the amount bearing the same proportion to the product of the rate for the area in question as the specified sum bears to the amount in the pound of the rate levied in that area.

For the purposes of this subsection—

- (a) the product of a rate for an area for any year shall be deemed to be the amount actually realised during that year by the collection of the rate in that area; and
- (b) where two or more parts of an area are differentially rated the product of a rate of a specified sum in the pound shall be separately ascertained for each part thereof in accordance with the foregoing provisions of this subsection and the sum of those amounts shall be the product of a rate of the specified sum in the pound for the rating area.

(6)^{F124}

(7) For the purposes of this Act, any contribution made by the Crown in aid of rates in respect of any lands and heritages owned by the Crown or occupied by or on behalf of the Crown for public purposes shall be treated as money paid as rates.

Textual Amendments

F119 Definitions of “large burgh” and “small burgh” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

F120 Definition substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 39\(b\)](#)

F121 [S. 145](#): words in definition of “local authority” substituted (1.4.1996) by [1994 c. 39, s. 180\(2\), Sch. 13 para. 30](#); [S.I. 1996/323, art. 3\(2\)\(c\)](#)

F122 Definition of “rate” commencing “means the non-domestic rate” substituted (S.) for the definition commencing “has the same meaning as in” by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 6, Sch. 1 Pt. III para. 17](#)

F123 Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. III](#)

F124 [Ss. 85\(2\), 145\(6\)](#) repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. III](#)

Marginal Citations

M8 1947 c. 43.

M9 1947 c. 43.

M10 1854 c. 91.

M11 1930 c. 24.

146 Application to Isles of Scilly. **E+W+S**

The provisions of this Act shall, in relation to the Isles of Scilly, have effect subject to such modifications as the Minister may by order direct, and any order under this section may be revoked or varied by any subsequent order.

*Changes to legislation: There are currently no known outstanding effects
for the Local Government Act 1948. (See end of Document for details)*

147^{F125} **E+W+S**

Textual Amendments

F125 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V**

148 **Short title and extent.** **E+W+S**

- (1) This Act may be cited as the Local Government Act 1948.
- (2) This Act shall not extend to Northern Ireland.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948. (See end of Document for details)

FIRST SCHEDULE **E+W+S**

1 F126

Textual Amendments

F126 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

2 F127

Textual Amendments

F127 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V**

3 F128

Textual Amendments

F128 Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

F129F129 **SECOND SCHEDULE E+W+S**

Textual Amendments

F129 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V**

..... F129

Changes to legislation:

There are currently no known outstanding effects for the Local Government Act 1948.