



Local Government Act 1972

1972 CHAPTER 70

PART VIII

FINANCE

Modifications etc. (not altering text)

C1 Pt. VIII (ss. 147–178) modified by S.I. 1983/249, reg. 2, Sch. 4

Expenses and receipts

^{F1}147

Textual Amendments

F1 S. 147 repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), Sch.1.

148 Principal councils' funds and accounts.

^{F2}(1)

(2) The council of each county shall keep a fund to be known as the county fund . . . ^{F3}

(3) ^{F2}

[^{F4}(4) All receipts of a county council shall be carried to the county fund, and all liabilities falling to be discharged by that council shall be discharged out of that fund.]

(5) Accounts shall be kept of receipts carried to, and payments made out of,

[^{F5}(a) the county fund, in the case of a county, and

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(b) the collection fund and the general fund established under sections 89 and 91 of the Local Government Finance Act 1988, in the case of a district or London borough;]

, and any account kept in respect of general expenses only of a principal area shall be called the general account of that area and any account kept in respect of any class of special expenses only of any such area shall be called a special account of that area.

Textual Amendments

- F2 S. 148(1)(3) repealed (21. 8. 1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch.1**.
- F3 Words repealed by **Local Government Act 1985** (c. 51, SIF 81:1), ss. 1, 102, **Sch. 17**
- F4 S. 148(4) substituted (21. 8. 1991) by S.I. 1991/1730, arts. 1, 2(2), **Sch. 2**, Pt. 1.
- F5 S. 148(5): words in s. 148(5) substituted (21.8.1991) by S.I 1991/1730, arts. 1, 2(2)(b)

Modifications etc. (not altering text)

- C2 S. 148(2) modified by **Local Government Act 1985** (c. 51, SIF 81:1), **s. 63(2)(6)**

^{F6}149

Textual Amendments

- F6 S. 149 repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.

150 Expenses of parish and community councils.

^{F7}(1)

- (2) In a parish having a separate parish council or in a community having a council, whether separate or common, the expenses of the parish meeting or any community meeting shall be paid by the parish or community council.
- (3) In a community not having a community council, whether separate or common, the expenses of any community meeting shall be paid by the council of the district in which the community is situated.

^{F8}(4)

- (5) Every cheque or other order for the payment of money by a parish or community council shall be signed by two members of the council.
- (6) Every parish or community council and the chairman of the parish meeting for a parish not having a separate parish council shall keep such accounts as may be prescribed of the receipts and payments of the council or parish meeting, as the case may be.
- (7) References in this section to the expenses of a parish or community meeting include references to the expenses of any poll consequent on a parish or community meeting.

Textual Amendments

- F7 S. 150(1) repealed (1.4.1993) by S.I. 1993/616, art. 2, **Sch. 1 Pt. I** (with art. 4).

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F8 S. 150(4) repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.

151 Financial administration.

Without prejudice to section 111 above, every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs.

Modifications etc. (not altering text)

- C3** S. 151 amended (28.11.1994) by S.I. 1994/2825, **reg. 26(1)**
S. 151 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
S. 151 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 13(6)** (with ss. 7(6), 115, 117)
- C4** S. 151 applied (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 23(1)**
S. 151 applied (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 23(1)**
- C5** S. 151 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(1)**

152 Revenues from undertakings.

Nothing in sections 147 to 150 above shall be construed as requiring or authorising a local authority to apply or dispose of the surplus revenue arising from any undertaking carried on by them otherwise than in accordance with any enactment or instrument applicable to the undertaking.

^{F9}153 Application of capital money on disposal of land.

.....

Textual Amendments

- F9** S. 153 repealed (the repeal being subject to savings in S.I. 1990/431, **Sch. 1 para. 1(a)**) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 194(2), **Sch. 12 Pt. I**

^{F10}154– 167

Textual Amendments

- F10** Ss. 154–167 repealed by Local Government Finance Act 1982 (c. 32, SIF 81:1), s. 38(5), **Sch. 6 Pt. IV**

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Miscellaneous provisions as to finance and rating

168 Local financial returns.

- (1) Subject to subsection (3) below, every local authority and the chairman of the parish meeting of every parish not having a separate parish council shall make a return to the Secretary of State for each year ending on 31st March, or such other day as the Secretary of State may direct,—
- (a) of their income and expenditure or, in the case of the chairman of a parish meeting, the income and expenditure of the parish meeting;
- [^{F11}(b) in the case of any [^{F12}billing authority]—
- (i) of the amount payable to the authority by way of [^{F13}council tax] and non-domestic rates; and
- (ii) of the amount paid to any other authority in pursuance of a precept or levy.]
- (2) Returns under this section shall be in such form, shall contain such particulars, shall be submitted to the Secretary of State by such date in each year and shall be certified in such manner as the Secretary of State may direct, and a direction under this subsection may impose different requirements in relation to returns of different classes.
- (3) If it appears to the Secretary of State that sufficient information about any of the matters mentioned in subsection (1) above has been supplied to him by a local authority or by or on behalf of a parish meeting under any other enactment, he may exempt the authority or the chairman of the meeting from all or any of the requirements of this section so far as they relate to that matter.
- (4) The Secretary of State shall as respects each year cause a summary to be made of the returns sent to him under this section and of any information supplied to him under any other enactment in consequence of which he has granted an exemption under this section and shall lay the summary before both Houses of Parliament.
- [^{F14}(5) In this section “local authority” means—
- [a billing authority or a precepting authority, as defined in section 69 of the
- ^{F15}(a) Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the ^{M1}Local Government Finance Act 1988;]
- (b) a levying body within the meaning of section 74 of that Act; and
- (c) a body as regards which section 75 of that Act applies]

Textual Amendments

- F11** S. 168(1)(b) substituted by S.I. 1990/776, art. 8, **Sch. 3 para. 17**
- F12** Words in s. 168(1)(b) substituted (1.4.1993) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(1)(a)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art.3**
- F13** Words in s. 168(1)(b)(i) substituted (1.4.1993) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(1)(b)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art. 3**
- F14** S. 168(5) substituted by S.I. 1990/776, art. 8, **Sch. 3 para. 18**
- F15** S. 168(5)(a)(aa) substituted (1.4.1993) for para. (a) by virtue of Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 34(2)** (with s. 118(1)(2)(4)); S.I. 1992/2454, **art.3**

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Marginal Citations

M1 1988 c. 41.

169 Initial expenses of new authorities.

- (1) As soon as may be after the first election of councillors for a new principal area, each existing rating authority whose area or part of whose area falls within that new principal area shall, in accordance with arrangements made by the Secretary of State by regulations, cause the appropriate contribution to be paid into the county fund where the new principal area is a county and into the general rate fund where the new principal area is a district.
- (2) In subsection (1) above “the appropriate contribution”, in relation to an existing rating area or any part of such an area, means an amount equal to one quarter or such other fraction as the Secretary of State may by order prescribe of the product of a rate of 1p in the pound levied in that rating area, or, as the case may be, that part, for the year 1973-74, being—
 - (a) in the case of the area of an existing county borough, that product as ascertained for the purposes of Part II of Schedule 1 to the ^{M2}Local Government Act 1966;
 - (b) in a case where that product has been estimated by the rating authority for the purposes of section 12(2) of the ^{M3}General Rate Act 1967 (precepts by county councils, etc.), that product as so estimated;
 - (c) in any other case, that product estimated by the rating authority in the same way as it would fall to be estimated for the purposes of the said section 12(2).
- (3) A statutory instrument containing an order under subsection (2) above—
 - (a) may apply to all existing rating areas or may make different provision in relation to existing rating areas of different descriptions; and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) The council of a new area may borrow for the purpose of meeting any expenditure incurred by them before 1st April 1974 and the council of a new district in Wales may borrow for the purpose of lending to the council of a community in the district to enable the latter to meet any expenditure so incurred.
- (5) With a view to providing sums which may be transferred by an order under section 254 below to one or more new local authorities any existing authority for an area outside Greater London may include in any rates made or precepts issued by them in respect of the last rate period before 1st April 1974 provision to meet contingencies or defray any expenditure which, if this Act had not been passed, would have fallen to be defrayed by the existing authority on or after that date and before the date on which the moneys to be received in respect of the next subsequent rate or precept would have become available.

Marginal Citations

M2 1966 c. 42.

M3 1967 c. 9.

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

^{F16}170

Textual Amendments
F16 S. 170 repealed by Rates Act 1984 (c. 33, SIF 103:1), **ss. 16(3), 19**

^{F17}171

Textual Amendments
F17 S. 171 repealed by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), s. 194, **Sch. 34 Pt. VI**

172 Miscellaneous amendments of enactments relating to finance and rating.

^{F18} . . . Part II of that Schedule shall have effect for making amendments and modifications of enactments relating to local government finance and rating which are not replaced by Part I of that Schedule or the foregoing provisions of this Part of this Act.

Textual Amendments
F18 Words repealed (with savings in S.I. 1990/431, **Sch. 1 para. 1(a)**) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 194(2), **Sch. 12 Pt. I**

Allowances to members of local authorities and other bodies

173 Attendance allowance and financial loss allowance.

- (1) Subject to subsection (6) below, any member of a [^{F19}parish or community council] who is a councillor shall be entitled to receive a payment by way of attendance allowance, that is to say, a payment for the performance of any approved duty, being a payment of such reasonable amount, not exceeding the prescribed amount, as the [^{F19}parish or community council] may determine [^{F20}unless a notice under section 173A below is effective in relation to him].
- (2) The amount prescribed under subsection (1) above may be prescribed by reference to any period of twenty-four hours.
- (3) The amount of any allowance determined by a [^{F19}parish or community council] under subsection (1) above may vary according to the time of day and the duration of the duty, but shall be the same for all members of the [^{F21}council] entitled to the allowance in respect of a duty of any description at the same time of day and of the same duration.
- (4) Subject to subsection (6) below, any member of a [^{F22}parish or community council] who is not entitled under subsection (1) above to receive attendance allowance for the performance of an approved duty shall be entitled to receive a payment by way of financial loss allowance, that is to say, a payment not exceeding the prescribed amount in respect of any loss of earnings necessarily suffered, or any additional expenses

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(other than expenses on account of travelling or subsistence) necessarily suffered or incurred by him for the purpose of enabling him to perform that duty.

^{F23}(5)

(6) A member of a parish or community council shall not be entitled to any payment under this section in respect of the performance as such a member of an approved duty within the parish or community or, in the case of a parish or community grouped under a common parish or community council, the area of the group.

Textual Amendments

- F19** Words in s. 173 substituted (27.2.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 194(1), [Sch. 11 para. 26\(a\)](#); S.I. 1991/344, [art.3\(1\)\(2\)](#) (with saving in [Sch. para. 1\(1\)\(a\)](#))
- F20** Words added by [Local Government, Planning and Land Act 1980](#) (c. 65, SIF 81:1), [s. 24\(1\)\(3\)](#)
- F21** Word in s. 173(3) substituted (27.2.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 194(1), [Sch. 11 para. 26\(b\)](#); S.I. 1991/344, [art.3\(1\)\(2\)](#) (with saving in [Sch. para. 1\(1\)\(a\)](#))
- F22** Words in s. 173(4) substituted (27.1.1991 for certain purposes and 1.4.1991 otherwise) by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 194(1), [Sch. 11 para. 26\(c\)](#); S.I.1991/344,art. 3(1)(2) (with saving in [Sch. para. 1\(1\)\(a\)\(2\)](#))
- F23** S. 173(5) repealed by S.I. 1977/1710, [art. 3\(c\)](#)

Modifications etc. (not altering text)

- C6** S. 173 modified by S.I. 1991/351, [reg. 23](#)
S. 173 restricted by S.I. 1991/351, [reg. 21](#)
S. 173 applied (4.3.1996) by S.I. 1996/263, [reg. 16\(4\)](#)
S. 173 extended (1.11.1996) by 1996 c. 56, ss. 423(4), 583(2), [Sch. 33 Pt. I para. 4\(b\)](#) (with s. 1(4))
- C7** S. 173: power to amend or repeal conferred (1.11.2000 for W. and 19.2.2001 for E.) by 2000 c. 22, [s. 100\(4\)](#); S.I. 2000/2948, [art. 2](#); S.I. 2001/415, [art. 2\(b\)](#)
S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 94(5C) (as substituted by 2002 c. 32, [ss. 50](#), 216(4) (with [ss. 210\(8\)](#), 214(4)); S.I. 2002/2952, [art. 2](#) (with [Sch. para. 3\(1\)\(2\)](#)); S.I. 2005/1395, [art. 4](#), [Sch.](#) (with [art. 5\(3\)\(a\)](#)))
S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 9.1.2004 for W.) by [Education Act 2002](#) (c. 32), [ss. 52\(6\)](#), 216(4) (with [ss. 210\(8\)](#), 214(4)); S.I. 2002/2952, [art. 2](#) (with [Sch. para. 4](#)); S.I. 2003/2961, [art. 7](#), [Sch. Pt. IV](#)
S. 173: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 95(3B) (as substituted for s. 95(3) by 2002 c. 32, [ss. 51](#), 216(4), [Sch. 4 para. 9](#) (with [ss. 210\(8\)](#), 214(4)); S.I. 2002/2952, [art. 2](#) (with [Sch. para. 3\(3\)\(4\)](#)); S.I. 2005/1395, [art. 4](#), [Sch.](#) (with [art. 5\(1\)](#)))
- C8** [Ss. 173-175](#) restricted (E.) (1.5.2003) by [The Local Authorities \(Members' Allowances\) \(England\) Regulations 2003](#) (S.I. 2003/1021), [reg. 34\(1\)\(a\)\(2\)](#)
- C9** [Ss. 173-178](#) applied (1.4.2009) by [The Charter Trustees Regulations 2009](#) (S.I. 2009/467), [reg. 14\(2\)](#)
- C10** S. 173(4) applied (with modifications) (E.) (1.4.2008) by [The Education \(Pupil Exclusions and Appeals\) \(Pupil Referral Units\) \(England\) Regulations 2008](#) (S.I. 2008/532), [reg. 7](#), [Sch. para. 5\(1\)](#)
- C11** S. 173(4) extended by [Education Act 1980](#) (c. 20, SIF 41:1), s. 7(4), [Sch. 2 para. 4](#)
S. 173(4) modified (1.9.1999) by 1998 c. 31, s. 24(5), [Sch. 4 para. 3\(1\)](#) (with [ss. 138\(9\)](#), 144(6)); S.I. 1999/2323, [art. 2\(1\)](#), [Sch. 1](#)
- C12** S. 173(4) applied (with modifications) (1.4.1999) by 1998 c. 31, s. 94(5), [Sch. 24 Pt. I para. 5\(1\)](#) (with [ss. 138\(9\)](#), 144(6)); S.I. 1999/1016, [art. 2\(1\)](#), [Sch. 1](#)
S. 173(4) applied (with modifications) (1.9.1999) by 1998 c. 31, s. 67(2), [Sch. 18 para. 3\(1\)](#) (with [ss. 138\(9\)](#), 144(6)); S.I. 1999/2323, [art. 2\(1\)](#), [Sch. 1](#)

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

S. 173(4) applied (with modifications) (E.) (20.1.2003) by [The Education \(Admissions Appeals Arrangements\) \(England\) Regulations 2002 \(S.I. 2002/2899\)](#), [reg. 7\(1\)](#)
 S. 173(4) applied (with modifications) (W.) (31.5.2005) by [The Education \(Admission Appeals Arrangements\) \(Wales\) Regulations 2005 \(S.I. 2005/1398\)](#), [reg. 7\(1\)](#)
 S. 173(4) applied (W.) (9.1.2004) by [The Education \(Pupil Exclusions and Appeals\) \(Maintained Schools\) \(Wales\) Regulations 2003 \(S.I. 2003/3227\)](#), [reg. 7](#), [Sch. para. 3\(1\)](#)

[^{F24}173A] Right to opt for financial loss allowance.

- (1) If a councillor gives notice in writing to the [^{F25}parish or community council] of which he is a member that he wishes to receive financial loss allowance, he shall be entitled, subject to and in accordance with the following provisions of this section, to receive that allowance instead of any payment by way of attendance allowance to which he would otherwise be entitled.
- (2) A notice under this section is referred to in this section as a “financial loss allowance notice”.
- (3) If a councillor gives a financial loss allowance notice to the [^{F25}parish or community council] not later than the end of the period of [^{F26}one month beginning with the day of] his election as a member of the [^{F27}council][^{F28}then, subject to subsection (4A) below], he shall be entitled to receive financial loss allowance for the performance of any approved duty since his election, whether performed before or after the giving of the notice.
- ^{F29}(4) [If a councillor gives a financial loss allowance notice to the [^{F25}parish or community council] otherwise than in accordance with subsection (3) above, then, subject to subsection (4A) below, he shall be entitled to receive financial loss allowance for the performance of any approved duty after the end of the period of one month beginning with the day on which the notice is given.
- (4A) If a councillor who has given a [^{F25}parish or community council] a financial loss allowance notice gives them notice in writing that he withdraws that notice, it shall not have effect in relation to any duty performed after the day on which the notice of withdrawal is given.]]

Textual Amendments

- F24** S. 173A inserted by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1\)](#), [s. 24\(2\)\(3\)](#)
F25 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), [s. 194\(1\)](#), [Sch. 11 para. 26\(a\)](#); [S.I. 1991/344](#), [art. 3\(2\)](#)
F26 Words substituted by [Miscellaneous Financial Provisions Act 1983 \(c. 29, SIF 99:1\)](#), [s. 7\(1\)\(2\)](#)
F27 Word in [s. 173A\(3\)](#) substituted (1.4.1991), by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), [s. 194\(1\)](#), [Sch. 11 para. 26\(b\)](#); [S.I. 1991/344](#), [art. 3\(2\)](#)
F28 Words inserted by [Miscellaneous Financial Provisions Act 1983 \(c. 29, SIF 99:1\)](#), [s. 7\(1\)\(2\)](#)
F29 S. 173A(4)(4A) substituted for S. 173A(4)–(6) by [Miscellaneous Financial Provisions Act 1983 \(c. 29, SIF 99:1\)](#), [s. 7\(1\)\(3\)](#)

Modifications etc. (not altering text)

- C13** S. 173A applied (4.3.1996) by [S.I. 1996/263](#), [reg. 16\(4\)](#)
 S. 173A: power to amend or repeal conferred (W.) (1.11.2000) and (E.) (19.2.2001) by [2000 c. 22](#), [s. 100\(4\)](#); [S.I. 2000/2948](#), [art. 2](#); [S.I. 2001/415](#), [art. 2\(b\)](#)

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- C14** Ss. 173-175 restricted (E.) (1.5.2003) by The Local Authorities (Members' Allowances) (England) Regulations 2003 (S.I. 2003/1021), **reg. 34(1)(a)(2)**
- C15** Ss. 173-178 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(2)**
- C16** S. 173A(3) modified by S.I. 1985/1884, art. 10, **Sch. 3 para. 3(a)**
- C17** S. 173A(3) amended (*temp.*) by Local Government Act 1986 (c. 10, SIF 81:1, 2), **s. 11(7)** (the amendment falls by virtue of the repeal of the said s.11 (1.4.1991) by Local Government and Housing Act 1989 (c. 42, SIF 81:1, 2), ss. 194(4), **Sch. 12 Pt. II**); which was brought into force by S.I. 1991/344, **art. 3(2)**

174 Travelling allowance and subsistence allowance.

- (1) Subject to subsections (2) and (3) below, a member of a body to which this section applies shall be entitled to receive payments by way of travelling allowance or subsistence allowance where expenditure on travelling (whether inside or outside the United Kingdom) or, as the case may be, on subsistence is necessarily incurred by him for the purpose of enabling him to perform any approved duty as a member of that body, being payments at rates determined by that body, but not exceeding, in the case of travel [^{F30}or subsistence] for the purpose of an approved duty within the United Kingdom, such rates as may be specified by the Secretary of State.
- (2) A member of a parish or community council shall not be entitled to any payment under this section in respect of the performance as such a member of an approved duty within the parish or community or, in the case of a parish or community grouped under a common parish or community council, the area of the group.

^{F31}(3)

Textual Amendments

- F30** Words inserted by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), **s. 25(1)**
- F31** S. 174(3) repealed by Local Government, Planning and Land Act 1980 (c. 65, SIF 81:1, 2), s. 194, **Sch. 34 Pt. XVI**

Modifications etc. (not altering text)

- C18** S. 174 extended by Education Act 1980 (c. 20, SIF 41:1), s. 7(4), **Sch. 2 para. 4**
S. 174 extended (1.11.1996) by 1996 c. 56, ss. 423(4), 583(2), **Sch. 33 Pt. I para. 4(a)** (with s. 1(4))
S. 174 extended (1.9.1999) by 1998 c. 31, s. 67(2), **Sch. 18 para. 3(1)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 1**
- C19** S. 174 modified by S.I. 1991/351, **reg. 23**
S. 174 modified (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 11(1)** (with ss. 7(6), 115, 117)
S. 174 modified (1.9.1999) by 1998 c. 31, s. 24, **Sch. 4 para. 3(1)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 1**
- C20** S. 174 restricted by S.I. 1991/351, **reg. 21**
Ss. 173-175 restricted (E.) (1.5.2003) by The Local Authorities (Members' Allowances) (England) Regulations 2003 (S.I. 2003/1021), **reg. 34(1)(a)(2)**
- C21** S. 174 applied (with modifications) (8.1.1996) by 1995 c. x, ss. 1(3), 44, **Sch. Pt. I**
S. 174 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
S. 174 applied (4.3.1996) by S.I. 1996/263, **reg. 16(4)**
S. 174 applied (with modifications) (1.4.1999) by 1998 c. 31, s. 94(5), **Sch. 24 Pt. I para. 5(1)** (with ss. 138(9), 144(6)); S.I. 1999/1016, art. 2(1), **Sch. 1**

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- C22** S. 174: power to amend or repeal conferred (1.11.2000 (W.) and 19.2.2001 (E.)) by 2000 c. 22, s. **100(4)**; S.I. 2000/2948, **art. 2**; S.I. 2001/415, **art. 2(b)**
 S. 174: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 94(5C) (as substituted by 2002 c. 32, ss. **50**, 216(4) (with ss. 210(8), 214(4)); S.I. 2002/2952, **art. 2** (with Sch. para. 3(1)(2)); S.I. 2005/1395, **art. 4**, Sch. (with art. 5(3)(a)))
 S. 174: power to apply (with modifications) conferred (20.1.2003 for E. and 9.1.2004 for W.) by Education Act 2002 (c. 32), ss. **52(6)**, 216(4) (with ss. 210(8), 214(4)); S.I. 2002/2952, **art. 2** (with Sch. para. 4); S.I. 2003/2961, **art. 7**, Sch. Pt. IV
 S. 174: power to apply (with modifications) conferred (20.1.2003 for E. and 31.5.2005 for W.) by 1998 c. 31, s. 95(3B) (as substituted for s. 95(3) by 2002 c. 32, ss. 51, 216(4), **Sch. 4 para. 9** (with ss. 210(8), 214(4)); S.I. 2002/2952, **art. 2** (with Sch. para. 3(3)(4)); S.I. 2005/1395, **art. 4**, Sch. (with art. 5(1)))
- C23** S. 174 excluded (W.) (9.8.2002) by The Local Authorities (Allowances for Members of County and County Borough Councils and National Park Authorities) (Wales) Regulations 2002 (S.I. 2002/1895), **reg. 20(3)**
 S. 174 excluded (W.) (1.4.2003) by The Local Authorities (Allowances for Members of Community Councils) (Wales) Regulations 2003 (S.I. 2003/895), **reg. 15(3)**
- C24** S. 174 disappplied (W.) (29.9.2004) by The Local Authorities (Allowances for Members of Fire Authorities) (Wales) Regulations 2004 (S.I. 2004/2555), **reg. 20**
- C25** S. 174 extended (temp.) (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 15(1)**
 S. 174 extended (temp.) (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 15(1)**
- C26** Ss. 173-178 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(2)**
- C27** S. 174(1) applied (with modifications) (E.) (1.4.2008) by The Education (Pupil Exclusions and Appeals) (Pupil Referral Units) (England) Regulations 2008 (S.I. 2008/532), reg. 7, **Sch. para. 5(2)**
- C28** S. 174(1) modified (1.9.1999) by 1998 c. 31, s. 67(2), **Sch. 18 para. 3(2)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 1**
 S. 174(1) modified (1.9.1999) by 1998 c. 31, s. 24, **Sch. 4 para. 3(2)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 1**
- C29** S. 174(1) applied (with modifications) (1.4.1999) by 1998 c. 31, s. 94(5), **Sch. 24 Pt. I para. 5(2)** (with ss. 138(9), 144(6)); S.I. 1999/1016, art. 2(1), **Sch. 1**
 S. 174(1) applied (with modifications) (E.) (20.1.2003) by The Education (Admissions Appeals Arrangements) (England) Regulations 2002 (S.I. 2002/2899), **reg. 7(2)**
 S. 174(1) applied (with modifications) (E.) (20.1.2003) by The Education (Pupil Exclusions and Appeals) (Maintained Schools) (England) Regulations 2002 (S.I. 2002/3178), reg. 6, **Sch. para. 3(2)**
 S. 174(1) applied (with modifications) (W.) (31.5.2005) by The Education (Admission Appeals Arrangements) (Wales) Regulations 2005 (S.I. 2005/1398), **reg. 7(2)**
 S. 174(1) applied (W.) (9.1.2004) by The Education (Pupil Exclusions and Appeals)(Maintained Schools)(Wales) Regulations 2003 (S.I. 2003/3227), reg. 7, {Sch. para. 3(2)}

175 Allowances for attending conferences and meetings.

(1) The following bodies, that is to say—

- (a) any local authority;
- (b) any other body to which this section applies and which has power by virtue of any enactment to send representatives to any conference or meeting to which this section applies;

may pay any member of the authority or other body attending any such conference or meeting such [^{F32}allowances in the nature of an attendance allowance and an allowance for travelling and subsistence, as they think fit.

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (1A) Payments made under subsection (1) above shall be of such reasonable amounts as the body in question may determine in a particular case or class of case but shall not exceed—
- (a) in the case of payments of an allowance in the nature of an attendance allowance, such amounts as may be specified in or determined under regulations made by the Secretary of State; and
 - (b) in the case of payments of an allowance in the nature of an allowance for travel and subsistence in respect of a conference or meeting held in the United Kingdom, such amounts as may be specified under section 174 above for the corresponding allowance under that section;
- and regulations made by the Secretary of State may make it a condition of any payment mentioned in paragraph (a) above that, in the financial year to which the payment would relate, the aggregate amount which the body in question has paid or is already liable to pay in respect of any prescribed allowance or allowances does not exceed such maximum amount as may be specified in or determined under the regulations.]
- (2) Where a body mentioned in subsection (1)(b) above has power under any enactment other than this Act or any instrument under such an enactment to pay expenses incurred in attending a conference or meeting to which this section applies, the amount payable under that enactment or instrument shall not exceed the amount which would be payable in respect of the attendance under that subsection.
- (3) In relation to a local authority this section applies to a conference or meeting held inside or outside the United Kingdom and convened by any person or body (other than a person or body convening it in the course of a trade or business or a body the objects of which are wholly or partly political) for the purpose of discussing matters which in their opinion relate to the interests of their area or any part of it or the interests of the inhabitants of their area or any part of it.
- [^{F33}(3B) [^{F34}In relation to any][^{F35}body which is a joint board, joint authority or other combined body all the members of which are representatives of local authorities] this section applies to a conference or meeting held and convened as mentioned in subsection (3) above for the purpose of discussing matters which in the body's opinion relate—
- (a) to the functions of the body; or
 - (b) to any functions of local authorities in which the body has an interest.]
- (4) In relation to any other body to which this section applies this section applies to a conference or meeting convened by one or more such bodies or by an association of such bodies.

Subordinate Legislation Made

P1 [S.175\(1A\)](#):s.178(1)(with ss.173,175(1A),177(1)(b)(f),177(2), 270(1)) powerexercised by [S.I. 1991/351](#)

Textual Amendments

F32 In s.175 words and s.175(1A) substituted (1.4.1990 in so far as the substituting provision confers a power on the Secretary of State but otherwise 1.4.1991: S.I 1990/431, art.4; 1991/344, art.3(2)) by [Local Government and Housing Act 1989 \(c. 42,SIF 81:1\)](#),s. 194(1), Sch. 11 para. 27(a)

F33 [S. 175\(3B\)](#) inserted by virtue of [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1\)](#), [s. 25\(3\)](#) and [Water Act 1983 \(c. 23, SIF 130\)](#) s. 11(2), Sch. 4 para. 7

F34 Words inserted by virtue of [Water Act 1983 \(c. 23, SIF 130\)](#), s. 11(2), [Sch. 4 para. 7](#)

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F35 S.175(3B) substituted (1.4.1991) by **Local Government and Housing Act 1989 (c. 42, SIF 81:1 ,2), s. 194(1), Sch. 11 para. 27(b); S.I.1991/344, art. 3(2)**

Modifications etc. (not altering text)

C30 S. 175 modified by S.I. 1987/2110, art. 2(2), **Sch. 1 para. 5**

C31 s. 175 restricted by S.I.1991/351, **regs.17,21**

S. 175 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**

S. 175 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 11(1)** (with ss. 7(6), 115, 117)

S. 175 applied (4.3.1996) by S.I. 1996/263, **reg. 16(4)**

C32 S. 175(3B) applied (with modifications) (23.11.1995) by S.I. 1995/2803, art. 18, **Sch. 5 para. 1**

S. 175(3B) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, **Sch. 5 Pt. I para. 1**

176 Payment of expenses of official and courtesy visits, etc.

(1) Subject to subsection (2) below, a local authority may—

- (a) defray any travelling or other expenses reasonably incurred by or on behalf of any members in making official and courtesy visits, whether inside or outside the United Kingdom, on behalf of the authority;
- (b) defray any expenses incurred in the reception and entertainment by way of official courtesy of distinguished persons visiting the area of the authority and persons representative of or connected with local government or other public services whether inside or outside the United Kingdom and in the supply of information to any such persons.

(2) In the case of a visit within the United Kingdom, the amount defrayed under this section by a local authority in respect of the expenses of any member of the authority in making a visit within the United Kingdom shall not exceed the payments which he would have been entitled to receive by way of travelling allowance or subsistence allowance under section 174 above if the making of the visit had been an approved duty of that member.

[^{F36}(3) In this section “local authority” includes a joint authority . . . ^{F37}]

Textual Amendments

F36 S. 176(3) inserted by **Local Government Act 1985 (c. 51, SIF 81:1), s. 84, Sch. 14 para. 18**

F37 Words repealed by **Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), Sch. 13 Pt. I**

Modifications etc. (not altering text)

C33 S 176 restricted by S.I. 1991/351, **reg.21**

S. 176 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**

S. 176 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 11(1)** (with ss. 7(6), 115, 117)

S. 176 applied (4.3.1996) by S.I. 1996/263, **reg. 16(4)**

C34 S. 176 modified (07.08.1991) by S.I. 1991/1773, art. 8(2), **Sch.2.**

S. 176: certain functions transferred (07.08.1991) by S.I. 1991/1773, art. 8, **Sch.2.**

C35 S. 176 modified (10.01.1992) by S.I. 1991/2913, art. 8(2), **Sch. 2.**

S. 176: certain functions transferred (10.01.1992) by S.I. 1991/2913, art. 8, **Sch.2.**

C36 S. 176(3) amended by S.I. 1985/1884, art. 10, **Sch. 3 para. 1(l)**

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

C37 S. 176(3) modified by S.I. 1987/2110, art. 2, **Sch. 1 para. 3(1)**

177 Provisions supplementary to sections 173 to 176.

[^{F38}(1) Subject to paragraph 4 of Schedule 2 to the Education Act 1980 (application of certain allowances to appeal committees), sections 174 and 175 above apply—

(a) to the bodies specified in section 21(1) of the Local Government and Housing Act 1989, except—

(i) the Common Council;

(ii) a body established pursuant to an order under section 67 of the Local Government Act 1985 (successors to residuary bodies); and

(iii) without prejudice to section 265 below, the Council of the Isles of Scilly;

(b) to any prescribed body on which a body to which those sections apply by virtue of paragraph (a) above is represented; and

(c) to any parish or community council.]

[^{F39}(2) In sections 173 to 176 above “approved duty”, in relation to a member of a body, means such duties as may be specified in or determined under regulations made by the Secretary of State.]

[^{F40}(2A)]

(3) For the purposes of sections 173 to 176 above ^{F41} . . . a member of a committee or sub-committee of a local authority or other body mentioned in subsection (1) above shall be deemed to be a member of that body.

(4) Section 94(5) above shall apply in relation to a member of any body mentioned in subsection (1) above to whom it would not otherwise apply as it applies in relation to a member of a local authority; and no other enactment or instrument shall prevent a member of any such body from taking part in the consideration or determination of any allowance or other payment under any of the provisions of sections 173 to 176 above [^{F42}or under any scheme made by virtue of section 18 of the Local Government and Housing Act 1989].

^{F43}(5)

Textual Amendments

F38 S.177(1) substituted (1.4.1991) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s.194(1), Sch.11 para.28(2) which is in force 1.4.1991 by [S.I. 1991/344, art.3\(2\)](#) (with saving in Sch. para. 1(1) (b))

F39 Words in [s.177\(2\)](#) substituted (16.1.1990) to the extent mentioned in [S.I.1989/2445, art.4](#) otherwise 1.4.1991, by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s.194(1), Sch. 11 para.28(3); [S.I.1991/344, art.3\(2\)](#)

F40 [S.177\(2A\)](#) repealed (1.4.1991) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s.194(4), [Sch.12 Pt. II](#); [S.I. 1991/344, art.3\(2\)](#)

F41 Words in [S.177\(3\)](#) repealed (1.4.1991) by [Local Government and Housing Act 1989 \(c.42, SIF 81:1\)](#), s.194(4), [Sch.12 Pt.II](#); [S.I. 1991/344, art. 3\(2\)](#)

F42 [S.177\(4\)](#): Words inserted by [Local Government And Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 194(1), [Sch. 11 para. 28\(4\)](#)

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F43 S.177(5) repealed (1.4.1991) by [Local Government and Housing Act 1989 \(c.42,SIF 81:1\)](#), s.194(4), [Sch.12 Pt.II](#);S.I.19912/344, art.3(2)

Modifications etc. (not altering text)

C38 S. 177: In the application of this Act to the Isles of Scilly "and" is inserted at the end of s. 177(1)(a)(i) and the words in s.177(1)(a) after "residuary bodies)"are omitted (1.4.1991) by virtue of [S.I.1991/446, art.2](#)

C39 S.177 modified by [S.I.1985/1884, art.10, Sch.3 para.3\(b\)](#)

S. 177 applied (*temp.* from 4.5.1995 to 31.3.1996) by [S.I. 1995/1042, art. 4\(1\)](#)

S. 177 extended (19.9.1995) by [1995 c. 25, ss. 63\(5\), 125\(2\), Sch. 7 para. 11\(1\)](#) (with ss. 7(6), 115, 117)

S. 177 applied (4.3.1996) by [S.I. 1996/263, reg. 16\(4\)](#)

S. 177 applied (with modifications) (4.6.1996) by [S.I. 1996/1243, art. 18, Sch. 5 Pt. I para. 2](#)

^{F44}177A.....

Textual Amendments

F44 S.177A repealed (1.4.1991) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#),s.194(4), [Sch.12 Pt.II](#);S.I.1991/344, [art.3\(2\)](#)

178 Regulations as to allowances.

- (1) The Secretary of State may make regulations as to the manner in which sections 173 to 176 ^{F45} . . . above are to be administered, and in particular, and without prejudice to the generality of the foregoing provision, may make regulations—
- (a) providing for the avoidance of duplication in payments under those sections, or between payments under any of those sections and any other Act, and for the determination of the body or bodies by whom any payments under those sections are to be made, and, where such payments are to be made by more than one body, for the apportionment between those bodies of the sums payable;
 - (b) specifying the forms to be used and the particulars to be provided for the purpose of claiming payments under those sections;
 - (c) providing for the publication by a body to which sections 173 to 175 above apply, in the minutes of that body or otherwise, of details of such payments.
- (2) A statutory instrument containing regulations under section 173 [^{F46}or 177] above or this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F45 Words in s.178(1) repealed (1.4.1991) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s.194(4), [Sch. 12 Pt. II](#); S.I. 1991/344, [art. 3\(2\)](#)

F46 Words in s. 178(2) substituted (1.4.1991) by [Local Government and Housing Act 1989\(c. 42,SIF 81:1\)](#),s.194(1), [Sch.11 para. 29](#); [S.I.1991/344](#),art.3(2)

Status: Point in time view as at 01/04/1993.

Changes to legislation: Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Modifications etc. (not altering text)

- C40** S. 178 applied (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), **art. 20(6)**
- C41** S. 178 applied (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), **art. 9(8)**
- C42** S. 178 applied (4.3.1996) by [S.I. 1996/263](#), **reg. 16(4)**
S. 178 applied (*temp.* from 4.5.1995 to 31.3.1996) by [S.I. 1995/1042](#), **art. 4(1)**
S. 178: power to amend or repeal conferred (1.11.2000 (W.) and 19.2.2001 (E.)) by [2000 c. 22](#), **s. 100(4)**; [S.I. 2000/2948](#), **art. 2**; [S.I. 2001/415](#), **art. 2(b)**
- C43** Ss. 173-178 applied (1.4.2009) by [The Charter Trustees Regulations 2009 \(S.I. 2009/467\)](#), **reg. 14(2)**

Status:

Point in time view as at 01/04/1993.

Changes to legislation:

Local Government Act 1972, Part VIII is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.