Local Government Finance Act 1988

CHAPTER 41

LOCAL GOVERNMENT FINANCE ACT 1988

PART I

Charges

1 The charges.
2 Persons subject to personal community charge.
3 Persons subject to standard community charge.
4 Section 3: interpretation.
5 Persons subject to collective community charge.

Registers

6 Community charges register.

Charges and registers: miscellaneous

7 Persons subject to charges: miscellaneous.
8 Registers: miscellaneous.

Collective community charge contributions

9 Liability to contribute.
10 Contributions: interpretation of formula.
11 Contributions: further provisions.

Liability to pay in respect of charges

12 Personal community charge.
13 Relief for students.
13A Reduced liability.
14 Standard community charge.
15 Collective community charge.
16 Joint and several liability: spouses.
17 Joint and several liability: management arrangements.
18 Discharge of liability.

Miscellaneous

19 Co-owners.
20 Contributions in aid.
21 Standard community charge: special cases.
22 Administration and penalties.
23 Appeals.
24 Appeals: preliminary steps.
25 Death.
26 Community charges registration officer.
26A Registration officer: information.
27 Default powers as to registers.
28 Default powers as to resources.
29 Rights of electoral registration officers.

General

30 Students.
31 Interpretation.

PART II

Charges

32 Amount for personal community charges.
33 Setting of different amounts.
34 Power to set substituted amounts.
35 Duty to set substituted amounts.
35A Section 35: interpretation.
35B Substitutions: maximum amounts.
35C Multiple substitutions.
36 Substituted amounts: supplementary.
37 Power to anticipate precept.
38 Anticipated precepts: supplementary.
39 Information.

Multipliers

40 Standard community charge multipliers.

PART III

NON-DOMESTIC RATING

Local rating

41 Local rating lists.
41A Local non-domestic rating lists for Welsh billing authorities.
42 Contents of local lists.
42A Rural settlement list.
Local Government Finance Act 1988 (c. 41)

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 06 August 2019. 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) View outstanding changes

42B Preparation and maintenance of lists.
43 Occupied hereditaments liability.
44 Occupied hereditaments: supplementary.
44A Partly occupied hereditaments.
45 Unoccupied hereditaments: liability.
45A Unoccupied hereditaments: zero-rating
46 Unoccupied hereditaments: supplementary.
46A Unoccupied hereditaments: new buildings.
47 Discretionary relief.
48 Discretionary relief: supplementary.
48A Discretionary relief: functions of Mayoral development corporations
49 Reduction or remission of liability.
49A Cancellation of backdated liabilities for days in years 2005 to 2010
50 Joint owners or occupiers.
51 Exemption.

Central rating

52 Central rating lists.
53 Contents of central lists.
54 Central rating: liability.
54ZA Relief for telecommunications infrastructure

General

54A Postponement of compilation of Welsh lists for 2015 onwards
55 Alteration of lists.
56 Valuation and multipliers.
57 Special provision for 1990-95.
57A Transitional provision for 2005 onwards: England
58 Special provision for 1995 onwards.
59 Contributions in aid.
59A Local retention of non-domestic rates
60 Pooling.
61 Valuation officers.
62 Administration.
62A Recovery by taking control of goods
63 Death.
63A Disclosure of Revenue and Customs information
63B Restrictions on onward disclosure of Revenue and Customs information
63C Freedom of information

Interpretation

64 Hereditaments.
65 Owners and occupiers.
65A Crown property.
66 Domestic property.
66A Unoccupied hereditaments: change of state of property to be disregarded
67 Interpretation: other provisions.

PART IV

PRECEPTS AND LEVIES
Precepts

68 Precepts to be issued.
69 Precepted authorities.
70 General and special expenses.
71 Substituted precepts.
72 Statement as to payment of precept.
73 Information.
74 Levies.
74A Levies: information.
75 Special levies.
75A Special levies: information.

PART V
GRANTS

CHAPTER 1
GENERAL

76 Interpretation.

Introduction

77 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

CHAPTER 2
REVENUE SUPPORT GRANT: ENGLAND

Introductory

77A Application of Chapter 2

Revenue support grant

78 Revenue support grant.
78A Requirement to specify determination in local government finance report.
79 Effect of report’s approval.
80 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .
81 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .
82 Calculation of sums payable.
83 Payment of sums.
84 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Revenue support grant: amending reports

84A Amending reports.
84B Calculation of sums payable under amending reports.
84C Payment of sums under amending reports.
CHAPTER 3

REVENUE SUPPORT GRANT: WALES

84D Application of Chapter 3
84E Revenue support grant: Wales
84F Determination of grant
84G Local government finance reports
84H Effect of report’s approval
84J calculation of grant payable to receiving authorities
84K Payment of grant to receiving authorities
84L Amending reports
84M Recalculation of grant following amending report
84N Payment of grant following amending report
84P Information deadlines

CHAPTER 4

OTHER GRANTS

84Q Application of this Chapter etc

............................................................

85 Additional grant.
86 Effect of report’s approval.

Additional grant: Wales

86A Additional grant: Wales
86B Effect of additional grant report’s approval: Wales

Transport grants

87 Transport grants.
88 Transport grants: supplementary.

Other grants

88A Council tax grants.
88B Special grants.
88C Special grants: Wales

PART VI

FUNDS

Funds

89 Collection funds.
89A Principal councils in Wales.
90 Payments to and from collection funds.
91 General funds.
92 General funds: supplementary.
93 The City fund.
94 The City: further provisions.
Calculations

95 Calculations to be made by authorities.
96 Substitute calculations.

Transfers between funds

97 Principal transfers between funds.
98 Other transfers between funds.

Regulations about funds

99 Regulations about funds.

PART VII

100 Power to designate authorities.
101 Restriction on power to designate.
102 Designation of authorities.
103 Transitional years: special provisions.
104 Challenge of maximum amount.
105 Acceptance of maximum amount.
106 No challenge or acceptance.
107 Substituted calculations and precepts.
108 Failure to substitute.
109 Other financial requirements.
110 Information.

PART VIII

FINANCIAL ADMINISTRATION

111 Interpretation.
112 Financial administration as to certain authorities.
113 Qualifications of responsible officer.
114 Functions of responsible officer as regards reports.
114A Functions of responsible officer as regards reports—local authorities operating executive arrangements
115 Authority’s duties as regards reports.
115A Duties of Mayor of London and London Assembly as regards reports.
115B Duties of executive as regards reports
116 Information about consideration of reports etc.

PART IX

EXISTING RATES, PRECEPTS AND GRANTS

117 Rates and precepts: abolition.
118 Rates: power to abolish or modify.
119 ................................................
120 Refund of overpayments.
121 Valuation according to tone of list.
122 Rating of statutory water undertakings.
123 Rating amendments: miscellaneous.
124 Rate support grant: abolition.
125 Transport grants: abolition.
126 Variation of multipliers in supplementary reports.
127 London Regional Transport grants: amendment.

PART X

SCOTLAND

128 Levying of rates.
129 Exemption from personal charge.

PART XI

MISCELLANEOUS AND GENERAL

130— .................................
132

Other miscellaneous provisions

133 Community charges: cross-border information.
134 Duty to consult ratepayers.
135 Social security.
136 Tribunals.
137 Amendments.

General

138 Judicial review.
139 Functions to be discharged only by authority.
139A Information.
140 Separate administration in England and Wales.
141 Payments to and from authorities.
141A .................................
141B .................................
142 Saving for remedies.
143 Orders and regulations.
144 Interpretation: authorities.
145 Interpretation: financial years etc.
145A .................................
146 Interpretation: other provisions.
147 Power to make supplementary provision.
148 Finance.
149 Repeals.
150 Commencement: Scotland.
151 Extent.
152 Citation.

SCHEDULES

SCHEDULE 1 —

Persons in detention

1
Visiting forces

International headquarters and defence organisations

The severely mentally impaired

Children

Students

Members of religious communities

Hospital patients

Patients in homes

Care workers

Residents of certain Crown buildings

Residents of certain other dwellings

Persons without fixed abodes

SCHEDULE 2 —

Introduction

Charges
Local Government Finance Act 1988 (c. 41)

Document Generated: 2019-08-06

Changes to legislation: Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 06 August 2019. 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) View outstanding changes

Contributions

4

Discounts

5

5A

Information

6

7

8

9

9A

10

11

12

13

13A

14

15

Inspection etc.

16

17

18

Miscellaneous

19

20

21

SCHEDULE 3 —

Imposition by authority

1

Imposition by registration officer

2

General

3

3A

4

5

6

SCHEDULE 4 —

Part I — INTRODUCTION

1
Part II — CHARGES: SOLE LIABILITY

Preliminary

2

Liability orders

3

Information

4

Attachment of earnings

5

Deductions from income support

6

Distress

7

Commitment to prison

8

Bankruptcy

9

Winding up

10

Charging orders

11

Relationship between remedies

12

Magistrates and justices

13

Part III — CHARGES: JOINT AND SEVERAL LIABILITY

14

15

Part VIA — CO-OWNERS

21A

21B

Part IV — CONTRIBUTIONS

16

17

Part V — DISCOUNT ADJUSTMENTS
Part VI — Repayments

Part VII — Penalties

Part VIII — General

Exclusion of certain matters

Costs

Termination of proceedings

Offences

Other enactments

SCHEDULE 4A — Non-Domestic Rating: New Buildings (Completion Days)

Completion notices

(1) If it comes to the notice of a billing...
(2) A completion notice shall specify the building to which...

Determination of completion day

(1) If the person on whom a completion notice is...
(2) A person on whom a completion notice is served...
(5) Where a completion notice is not withdrawn and no appeal...

Position pending appeal

(1) Where an appeal under paragraph 4 above is brought...

Duty to inform valuation officer

(1) A billing authority shall supply to the valuation officer...

Supplementary

Without prejudice to any other mode of service, a completion...
(1) This paragraph applies in the case of a building...
(1) Section 46A(6) applies for the purposes of this Schedule....

SCHEDULE 5 — Non-Domestic Rating: Exemption
Agricultural premises

1 A hereditament is exempt to the extent that it consists...
2 (1) Agricultural land is— (a) land used as arable, meadow...
3 A building is an agricultural building if it is not...
4 (1) A building is an agricultural building if it is...
5 (1) A building is an agricultural building if—
6 (1) A building is an agricultural building if it is...
7 (1) A building is an agricultural building if it is...
8 (1) In paragraphs 1 and 3 to 7 above “agricultural...

Fish farms

9 (1) A hereditament is exempt to the extent that it...

Fishing

10 ..................

Places of religious worship etc.

11 (1) A hereditament is exempt to the extent that it...

Certain property of Trinity House

12 (1) A hereditament is exempt to the extent that it...

Sewers

13 (1) A hereditament is exempt to the extent that it...

Property of drainage authorities

14 (1) A hereditament is exempt to the extent that it...

Parks

15 (1) A hereditament is exempt to the extent that it...

Property used for the disabled

16 (1) A hereditament is exempt to the extent that it...

Air-raid protection works

17 A hereditament is exempt to the extent that it consists...

Swinging moorings

18 A hereditament is exempt to the extent that it consists...

Road crossings over watercourses etc.

18A (1) A hereditament which is occupied (as mentioned in section...

Property used for road user charging schemes

18B (1) A hereditament which is occupied (as mentioned in section...
Property in enterprise zones

19  (1) A hereditament is exempt to the extent that it...

Visiting forces etc.

19A (1) A hereditament is exempt to the extent that it...

Power to confer exemption

20 (1) The Secretary of State may make regulations providing that...

Interpretation

21 (1) This paragraph applies for the purposes of this Schedule....

SCHEDULE 6 — Non-Domestic Rating: Valuation
1 This Schedule has effect to determine the rateable value of...
2 (1) The rateable value of a non-domestic hereditament none of...
2A (1) This paragraph applies to any hereditament the whole or...
2B (1) This paragraph applies where— (a) the rateable value of...
2C (1) This paragraph applies where— (a) a hereditament consists wholly...
3 (1) The Secretary of State may by order provide that...
4 . . .

SCHEDULE 7 — Non-Domestic Rating: Multipliers

Part I — NON-DOMESTIC RATING MULTIPLIERS

Introduction

1 (1) This Part of this Schedule has effect to determine...

General provisions

2 (1) In the revenue support grant report for the financial...
3 (1) In relation to England, the small business non-domestic rating...
3A (1) In relation to England, the non-domestic rating multiplier for...
3B (1) In relation to Wales, the non-domestic rating multiplier for...
4 In relation to England, the small business non-domestic rating multiplier...
4A (1) In relation to England, the non-domestic rating multiplier for...
4B In relation to Wales, the non-domestic rating multiplier for a...
5 (1) This paragraph applies for the purposes of paragraphs 3...
6 (1) In relation to England, the Secretary of State shall...

Special provision for 1990-95

7 (1) In relation to a relevant financial year the Secretary...
8 (1) A multiplier must be specified under paragraph 2 above...

Part II — SPECIAL AUTHORITY’S MULTIPLIERS

9 (1) A special authority’s non-domestic rating multiplier for a chargeable...
9A (1) A special authority’s small business non-domestic rating multiplier for...
10 (1) Where a special authority has set multipliers for a...
11 (1) Where a special authority has set a multiplier in...
SCHEDULE 7A — Non-Domestic Rating: 1990-95

Definitions

1. (1) The transitional period is the period consisting of the...
2. (1) As regards a transitional day a hereditament is a...
3. (1) The notional chargeable amount for a hereditament for each...
4. (1) The base liability for a hereditament for each day...
5. (1) Sub-paragraph (2) below applies in a case where the...
6. (1) This paragraph has effect to determine A in relation...

Chargeable amounts

7. (1) Paragraph 9 below applies to a hereditament for a...
8. (1) Paragraph 9 below applies to a hereditament for a...
9. (1) In a case where this paragraph applies, for the...

Regulations

10. (1) The Secretary of State may make regulations containing rules...
11. (1) The Secretary of State may make regulations containing rules...
12. Without prejudice to the generality of section 143(1) and (2)...

SCHEDULE 7B — Local retention of non-domestic rates

Part 1 — MAIN NON-DOMESTIC RATING ACCOUNTS
1. Main non-domestic rating accounts
2. Credits and debits
3. End of year calculations

Part 2 — DETERMINATION OF THE CENTRAL AND LOCAL SHARE
4. Determination of the central and local share
5. Local government finance reports

Part 3 — PAYMENTS TO THE SECRETARY OF STATE IN RESPECT OF THE CENTRAL SHARE
6. Payments to the Secretary of State in respect of the central share
7. Regulations about administrative arrangements
8. Regulations about deductions from central share payments

Part 4 — PAYMENTS BY BILLING AUTHORITIES TO MAJOR PRECEPTING AUTHORITIES
9. Regulations about payments
10. Regulations about administrative arrangements
11. Payments out of deduction from central share payments

Part 5 — PRINCIPAL PAYMENTS IN CONNECTION WITH LOCAL RETENTION OF NON-DOMESTIC RATES
12. Determination of payments
13. Calculations following local government finance report
14. Payments following local government finance report
15. Amending reports
16. Calculations following amending report
17. Payments following amending report
18. Relationship with other provisions

Part 6 — LEVY ACCOUNTS
19. Levy accounts
20. Credits and debits
21. End of year calculations
Part 7 — LEVY PAYMENTS, SAFETY NET PAYMENTS AND DISTRIBUTION OF REMAINING BALANCE

22 Regulations about calculation of levy payments
23 Calculation of levy payments
24 Levy payments following calculations
25 Regulations about calculation of safety net payments
26 Calculation of safety net payments
27 Safety net payments following calculations
28 Regulations about payments on account
29 Calculation of remaining balance on levy account
30 Distribution of remaining balance
31 Relationship with other provisions

Part 8 — TRANSITIONAL PROTECTION PAYMENTS

32 Regulations about deemed and actual rating income
33 Regulations about transitional protection payments

Part 9 — POOLING OF AUTHORITIES

34 Designation of pool of authorities
35 Designations subject to conditions
36 Effect of designation in relation to Part 5
37 Effect of designation in relation to Part 7
38 Further provisions about effect of designation

Part 10 — DESIGNATION OF AREAS AND CLASSES OF HEREDITAMENT

39 Designation of areas
40 Designation of classes of hereditament
41 Payments to relevant authorities
42 Estimates of amounts to be disregarded

Part 11 — SUPPLEMENTARY

43 Calculations and supply of information by relevant authorities
44 Regulations about calculations and supply of information
45 Interpretation of Schedule

SCHEDULE 8 — Non-Domestic Rating: Pooling
Part I — NON-DOMESTIC RATING ACCOUNTS

The accounts
1 (1) In accordance with this Schedule the Welsh Ministers shall...

Credits and debits
2 (1) For each chargeable financial year the following shall be...
3 (1) As soon as is reasonably practicable after the end...

Part II — CONTRIBUTION

Interpretation
3A Any reference in this Part of this Schedule to a...

Non-domestic rating contributions
4 (1) The Welsh Ministers may make regulations containing rules for...
5 (1) This paragraph applies where regulations under paragraph 4 above...
6 (1) Any calculation under paragraph 5 above of the amount...
Recovery

7 Where an amount has become payable under any provision of...

Part III — DISTRIBUTION

Interpretation

8 (1) For the purposes of this Part of this Schedule...

Distributable amount

9 (1) Before a financial year begins the Welsh Ministers shall...

Years where two local government finance reports prepared for Wales

9A (1) Where the Welsh Ministers make two local government finance...

Distribution: local government finance reports

10 (1) A local government finance report for a financial year...

11 (1) This paragraph applies where— (a) in relation to a...

11A (1) Where the Welsh Ministers propose to make two local...

11B (1) This paragraph applies where— (a) the Assembly approves by...

11C (1) The Welsh Ministers may set a deadline for the...

12 (1) Where a calculation is made under paragraph 11(3) or...

Distribution: amending reports

13 (1) Subject to sub-paragraph (6) below, after a local government...

14 (1) As soon as is reasonably practicable after an amending...

14A (1) This paragraph applies where— (a) a report is made...

15 (1) This paragraph applies where a calculation (the relevant calculation)... 

Source of payments by Welsh Ministers

16 Sums required for the making of payments by the Welsh...

Recovery

16

SCHEDULE 9 — Non-Domestic Rating: Administration

Collection and recovery

1 The Secretary of State may make regulations containing such provision...

2 (1) In this paragraph— (a) references to the ratepayer are...

3 (1) This paragraph applies to any sum which has become...

4 (1) This paragraph applies to— (a) any sum which has...

4A (1) Regulations under this Schedule may include provision that a...

Information

5 (1) A valuation officer may serve a notice on a...

5A (1) If a person on whom a notice is served...

5B A valuation officer may mitigate or remit any penalty imposed...
5C (1) A person may appeal to a valuation tribunal if...
5D (1) Subject to sub-paragraph (2) below, any penalty imposed under...
5E Any sums received by a valuation officer by way of...
5F (1) The Secretary of State in relation to England, and...
5G The Secretary of State in relation to England, and the...
5H Where a valuation officer requires the name or address of...
6 (1) If in the course of the exercise of its...
6A (1) Where regulations under this Schedule impose a duty on...

Power of entry

6B (1) If a valuation officer needs to value a hereditament...
7 (1) If a valuation officer needs to value a hereditament...

Inspection

8 (1) A person may require a valuation officer to give...
9 (1) A person may, at a reasonable time and without...

SCHEDULE 10 — Competition test: functions and agreements relating to buses
1 The Social Security Act 1986 shall be amended as mentioned...
2
3
4
5
6
7
8
9 (1) Section 56 (legal proceedings) shall be amended as follows....
10
11
12

SCHEDULE 11 — Tribunals
Part 1 — THE VALUATION TRIBUNAL FOR ENGLAND

Establishment

A1 There shall be a Valuation Tribunal for England.

Jurisdiction

A2 (1) The jurisdiction of the existing English tribunals, including their...
A3 (1) This paragraph applies as regards any matter which falls...

Membership

A4 The Tribunal is to consist of the following members—
A5 A Vice-President has the functions assigned to him by the...
A6 (1) This paragraph applies if— (a) the office of President...
A7 (1) It is for the Lord Chancellor to appoint the...
A8 (1) It is for the Secretary of State to determine...

Tenure of office

A9 (1) A member of the Tribunal shall hold office in...
A10 The Lord Chancellor may remove a member of the Tribunal...

Remuneration, allowances & pension

A11 It is for the Secretary of State to determine what...
A12 It is for the Secretary of State to determine what...
A13 It is for the Secretary of State to determine—
A14 The Valuation Tribunal Service must pay any amount which is...

Organisation & delegation

A15 The President may make arrangements for the organisation of the...
A16 (1) The President or a Vice-President may delegate any of...

Dealing with appeals

A17 (1) The President must make tribunal business arrangements.
A18 (1) This paragraph applies if a member of the Tribunal...

Power for member of First-tier Tribunal to act as member of the Tribunal

A18A (1) A member of the First-tier Tribunal (an “FTT member”)...
Dealing with appeals

7A (1) Regulations under paragraph 1 above may include—

Part 3 — PROCEDURE, ORDERS ETC

Procedure

8 (1) Regulations under paragraph A19 or paragraph 1 may include...

Orders

9 (1) This paragraph applies where a tribunal orders—
10 (1) This paragraph applies where a tribunal orders—
10A (1) This paragraph applies where a tribunal orders a billing...

Appeals

11 (1) Regulations under paragraph A19 or paragraph 1 above may...

Inspection of records

12 (1) This paragraph applies to records which relate to decisions...

Meaning of tribunal

12A In this Part references to a tribunal are—

Part 4 — MISCELLANEOUS

Finance: Wales

13 The Secretary of State shall make such payments as are...

General

14 Regulations under paragraph 3 above may include—
15 Regulations under paragraph A3 or paragraph 4 above may include—...
16 (1) Without prejudice to section 143(1) above, regulations under this...
17 (1) Where a tribunal, arbitrator, umpire or court deals with...

Interpretation

18 In this Schedule—“the 1967 Act” means the...

SCHEDULE 12 — Amendments

Part I — ENGLAND AND WALES

City of London (Various Powers) Act 1957 (c. x)

1 (1) The following shall be substituted for section 6(1)(a) of...

Justices of the Peace Act 1979 (c. 55)

2 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Local Government Finance Act 1982 (c. 32)

3 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Part II — SCOTLAND
Valuation and Rating (Scotland) Act 1956 (c. 60)

In section 6 of the Valuation and Rating (Scotland) Act...

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)

In subsection (2) of section 4 of the Local Government...

Registration of Births, Deaths and Marriages (Scotland) Act 1965 (c. 49)

Town and Country Planning (Scotland) Act 1972 (c. 52)

Local Government (Scotland) Act 1973 (c. 65)

Local Government (Scotland) Act 1975 (c. 30)

In section 6 of the Local Government (Scotland) Act 1975...

(1) In section 9 of that Act (payment of rates...

Local Government, Planning and Land Act 1980 (c. 65)

In subsection (7) of section 2 of the Local Government,...

Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)

...
38 . . . . . . .

Part III — ENGLAND AND WALES AND SCOTLAND

Commonwealth Secretariat Act 1966 (c. 10)

39 (1) In paragraph 3 of the Schedule to the Commonwealth...

International Organisations Act 1968 (c. 48)

40 In section 2(2) of the International Organisations Act 1968 after...

Tribunals and Inquiries Act 1971 (c. 62)

41 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Road Traffic Regulation Act 1984 (c. 27)

42 (1) In section 55(2) and (4) of the Road Traffic...

SCHEDULE 12A —

Population of area

1
2
3
4
5

Population of part of area

6

SCHEDULE 13 — Repeals

Part I — ABOLITION OF RATES AND PRECEPTS
Part II — SUPPLEMENTARY GRANTS FOR TRANSPORT PURPOSES
Part III — LONDON REGIONAL TRANSPORT
Part IV — SCOTLAND
<table>
<thead>
<tr>
<th>Changes to legislation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Government Finance Act 1988 is up to date with all changes known to be in force on or before 06 August 2019. 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. View outstanding changes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes and effects yet to be applied to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- s. 47(9)(b) words repealed by 1999 c. 29 Sch. 34 Pt. 1</td>
</tr>
<tr>
<td>- s. 53(4A)(b) and word repealed by 2003 c. 26 Sch. 8 Pt. 1</td>
</tr>
<tr>
<td>- s. 74 restricted by 1995 c. 25 Sch. 23 para. 15(6)</td>
</tr>
<tr>
<td>- s. 111(3) word repealed by 1999 c. 29 Sch. 34 Pt. 1</td>
</tr>
<tr>
<td>- s. 141(8) words substituted by 2003 c. 26 s. 90(4)</td>
</tr>
<tr>
<td>- s. 143(8) repealed by 2003 c. 26 Sch. 8 Pt. 1</td>
</tr>
<tr>
<td>- s. 143(11) repealed by 2003 c. 26 Sch. 8 Pt. 1</td>
</tr>
<tr>
<td>- Sch. 5 para. 11(1)(a) substituted by 2003 c. 26 s. 68</td>
</tr>
<tr>
<td>- Sch. 6 para. 3 repealed by 2003 c. 26 s. 69Sch. 8 Pt. 1</td>
</tr>
<tr>
<td>- Sch. 8 para. 9 amendment to earlier affecting provision 1992 c. 46 s. 4 by 2012 c. 17 Sch. 3 para. 20</td>
</tr>
</tbody>
</table>