

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 12

Section 137.

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 the City of London (Various Powers) Act 1957 (qualification of voters at ward elections)—

“(a) are occupying as owner or tenant the whole or part of a hereditament which is shown in a local non-domestic rating list, which is in that ward, and for which the rateable value shown in that list is not less than £10; or”.
- (2) This paragraph shall have effect as regards qualifying dates after 31 March 1990.

*Justices of the Peace Act 1979 (c. 55)*

<sup>F1</sup>2 .....

Textual Amendments

**F1** Sch. 12 para. 2 repealed (19.6.1997) by 1997 c. 25, ss. 73(3), 74(1), **Sch. 6 Pt. I** (with Sch. 4 para. 27)

*Local Government Finance Act 1982 (c. 32)*

<sup>F2</sup>3 .....

Textual Amendments

**F2** Sch. 12 para. 3 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), **Sch. 5**

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

PART II

SCOTLAND

*Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 4
- In section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of certain values of lands and heritages) after subsection (8) there shall be inserted the following subsections—
- “(8A) The Secretary of State may by regulations made under this subsection prescribe—
- (a)

the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b)

that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.
- (8B) Regulations made under subsection (8A) above—
- (a)

may be made so as to apply differently to different areas or in relation to different cases or classes of case;
- (b)

may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
- (c)

shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”

F35 .....

.....

**Textual Amendments**

F3 Sch. 12 para. 5 repealed (1.4.1992) by 1992 c. 14, s. 117, Sch. 13 para. 8, [Sch.14](#); S.I. 1992/818, [art. 2](#),Sch.

F46 .....

.....

**Textual Amendments**

F4 Sch. 12 para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1994/3150, [art. 4\(b\)\(d\)](#), [Sch. 2](#)

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

- 7
- In subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) in paragraph (i) for the words “one-half” there shall be substituted the words “one-fifth”.

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

F58 .....

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

**F5** Sch. 12 para. 8 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, **Sch.**

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

<sup>F6</sup>9 .....

Textual Amendments

**F6** Sch. 12 para. 9 repealed (27.5.1997) by 1997 c. 11, ss. 3, 6(2), **Sch. 1 Pt. I** (with s. 5, Sch. 3)

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

<sup>F7</sup>10 .....

Textual Amendments

**F7** Sch. 12 para. 10 repealed (1.10.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2**,Sch. (with art. 3)

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

11 In section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) for subsection (1) there shall be substituted the following subsection—

- “(1) In the case of such lands and heritages as may be prescribed or of any class or description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—
- (a) such as is prescribed; or
  - (b) such as is determined in accordance with prescribed rules.”

12 (1) In section 9 of that Act (payment of rates pending valuation appeal) for subsection (1) there shall be substituted the following subsection—

“(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.”

(2) The amendment made by sub-paragraph (1) above shall not have effect as regards any lands and heritages with respect to which an appeal under the Valuation Acts is pending at the date of commencement of that sub-paragraph.

<sup>F8</sup>13 .....

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

**F8** Sch. 12 para. 13 repealed (1.10.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2**, Sch. (with art. 3)

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

- 14 In subsection (7) of section 2 of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information) in paragraph (a) the words “or the Local Government (Scotland) Act 1973” shall be omitted and after that paragraph there shall be inserted the following paragraph—
- “(aa) its dispatch with, or inclusion in—
- (i) a demand note for payment of rates issued under section 237(1) of the Local Government (Scotland) Act 1947; or
  - (ii) a demand notice for payment of a community charge issued under paragraph 2 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.”

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

<sup>F9</sup>15 .....

Textual Amendments

**F9** Sch. 12 para. 15 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

16 ... <sup>F10</sup>

Textual Amendments

**F10** Sch. 12 para. 16 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 140(2)(c), 194(4), **Sch. 12 Pt. II**

<sup>F11</sup>17 .....

Textual Amendments

**F11** Sch. 12 para. 17 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

<sup>F12</sup>18 .....

Textual Amendments

**F12** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, art. 2

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

F1219 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1220 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1221 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1222 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1323 .....

**Textual Amendments**  
F13 Sch. 12 para. 23 repealed (1.4.1993) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2](#),Sch.

F1224 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1225 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

F1226 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1427 .....

**Textual Amendments**  
F14 Sch. 12 para. 27 repealed (1.4.1993) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2](#),Sch.

F1228 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1229 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1230 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1231 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1232 .....

**Textual Amendments**  
F12 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

F1233 .....

.....

**Textual Amendments**

**F12** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1234 .....

.....

**Textual Amendments**

**F12** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1235 .....

.....

**Textual Amendments**

**F12** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

F1236 .....

.....

**Textual Amendments**

**F12** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

37 ..... F15

.....

**Textual Amendments**

**F15** Sch. 12 para. 37 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(4), [Sch. 12 Pt. II](#)

F1638 .....

.....

**Textual Amendments**

**F16** Sch. 12 para. 38 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

### PART III

#### ENGLAND AND WALES AND SCOTLAND

##### *Commonwealth Secretariat Act 1966 (c. 10)*

- 39 (1) In paragraph 3 of the Schedule to the Commonwealth Secretariat Act 1966 for “the general rate” there shall be substituted “any non-domestic rate”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

##### *International Organisations Act 1968 (c. 48)*

- 40 In section 2(2) of the International Organisations Act 1968 after paragraph (a) there shall be inserted—
- “(aa) the like exemption or relief from being subject to a community charge, or being liable to pay anything in respect of a community charge or anything by way of contribution in respect of a collective community charge, as in accordance with that Article is accorded to a diplomatic agent, and”.

##### *Tribunals and Inquiries Act 1971 (c. 62)*

F17 41 .....

#### Textual Amendments

F17 Sch. 12 Pt. III para 41 repealed (1.10.1992) by [1992 c. 53](#), ss. 18(2), 19(2), [Sch. 4 Pt. I](#)

##### *Road Traffic Regulation Act 1984 (c. 27)*

- 42 (1) In section 55(2) and (4) of the Road Traffic Regulation Act 1984 (financial provisions relating to designation orders) for “general rate fund” there shall be substituted “general fund”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.



### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

### Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by [2023 c. 53 Sch. para. 2\(b\)](#)
- s. 44A(5)(e) inserted by [2023 c. 53 Sch. para. 2\(c\)](#)
- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 57A(7A) inserted by [2023 c. 53 Sch. para. 4\(d\)](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(1A) inserted by [2023 c. 53 Sch. para. 7\(a\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(7A)-(7F) inserted by [2023 c. 53 Sch. para. 8\(c\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 4ZA inserted by [2023 c. 53 s. 1\(3\)](#)
- Sch. 4ZB inserted by [2023 c. 53 s. 2\(4\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 5A inserted by [2023 c. 53 s. 3\(3\)](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)