
Changes to legislation: *Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018, Cross Heading: Government Finance Act 1988 is up to date with all changes known to be in force on or before 18 January 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) View outstanding changes*

SCHEDULE

CONSEQUENTIAL AMENDMENTS

Government Finance Act 1988

- 1 Part 3 of the Local Government Finance Act 1988 (non-domestic rating) is amended as follows.
- 2 In section 47 (discretionary relief), in subsection (1)(b), for “(4B)” substitute “(4D)”.
- 3 (1) Section 57A (transitional provision for 2005 onwards: England) is amended as follows.
- (2) In subsection (2)(a), for “or 54” substitute “, 54 or 54ZA”.
- (3) In subsection (3)(b)—
- (a) for “(4B)” substitute “(4D)”;
- (b) for “or section 54(4) to (7) above” substitute “section 54(4) to (7) above, or section 54ZA above”.
- 4 (1) Section 58 (special provision for 1995 onwards) is amended as follows.
- (2) In subsection (2)(a), for “or 54” substitute “, 54 or 54ZA”.
- (3) In subsection (3)(b)—
- (a) for “(4B)” substitute “(4D)”;
- (b) for “or section 54(4) to (7) above” substitute “section 54(4) to (7) above, or section 54ZA above”.
- 5 In section 63A (disclosure of Revenue and Customs information), in subsection (4)(b), for “or 54” substitute “, 54 or 54ZA”.
- 6 In section 67 (interpretation: other provisions), in subsection (7)—
- (a) for “43(6)” substitute “43(4F) and (6), 45(4D)”;
- (b) for “47(2)” substitute “54ZA”.
- 7 In section 143 (orders and regulations)—
- (a) in subsection (3), for “(3A)” substitute “(3ZA)”;
- (b) after subsection (3) insert—
- “(3ZA) The power to make regulations under section 43(4G), 45(4F) or 54ZA(5) is exercisable by statutory instrument, and a statutory instrument containing any such regulations (whether alone or with other provision) may not be made—
- (a) in the case of regulations relating to England, unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament;
- (b) in the case of regulations relating to Wales, unless a draft of the instrument has been laid before and approved by resolution of the National Assembly for Wales.”

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

- Act repealed by [2023 c. 53 Sch. para. 18\(1\)\(b\)](#)