



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART III

#### NON-DOMESTIC RATING

##### *Local rating*

#### 43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
  - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to <sup>F1</sup>subsections <sup>F2</sup>[<sup>F2</sup>(4A),] <sup>F3</sup>[<sup>F3</sup>(4E),] <sup>F4</sup>[<sup>F4</sup>(4I),] (5) and (6A) below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

<sup>F5</sup>(4A) Where subsection (4B) below applies, the chargeable amount for a chargeable day shall be calculated—

- (a) in relation to England, in accordance with the formula—

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$$\frac{A \times D}{C \times E}$$

- (b) in relation to Wales, in accordance with the formula—

$$\frac{A \times B}{C \times E}$$

(4B) This subsection applies—

- (a) in relation to England, where—

<sup>F6</sup>(i) .....

(ii) on the day concerned any conditions prescribed by the Secretary of State by order are satisfied, and

<sup>F7</sup>(iii) .....

- (b) in relation to Wales, where—

(i) the rateable value of the hereditament shown in the local non-domestic rating list for the first day of the chargeable financial year is not more than any amount prescribed by the National Assembly for Wales by order, and

(ii) on the day concerned any conditions prescribed by the National Assembly for Wales by order are satisfied.

<sup>F8</sup>(4C) .....

(4D) If [<sup>F9</sup>the ratepayer makes an application in order to satisfy a condition prescribed under subsection (4B)(a)(ii) above and] the ratepayer—

(a) makes a statement in [<sup>F10</sup>the application] which he knows to be false in a material particular, or

(b) recklessly makes a statement in [<sup>F11</sup>the] application which is false in a material particular,

he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.]

[<sup>F12</sup>(4E) Where subsection (4F) below applies, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B \times F}{C}$$

(4F) This subsection applies where—

(a) on the day concerned, the hereditament is wholly or mainly used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,

(b) the day concerned falls before 1 April 2022, and

(c) any conditions prescribed by the appropriate national authority by regulations are satisfied on the day concerned.

(4G) The appropriate national authority may by regulations amend paragraph (b) of subsection (4F) above so as to substitute a later date for the date for the time being specified in that paragraph.

(4H) For the purposes of subsections (4F) and (4G) above the “appropriate national authority” is—

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- (a) in relation to England, the Secretary of State;
- (b) in relation to Wales, the Welsh Ministers.]

[<sup>F13</sup>(4I) Where, on a chargeable day, the hereditament consists wholly or mainly of public lavatories, the chargeable amount for the chargeable day is zero.]

- (5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

(6) This subsection applies where on the day concerned

- [<sup>F14</sup>(a)] the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities). [<sup>F15</sup>, or
- (b) the ratepayer is a registered club for the purposes of [<sup>F16</sup>Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs) and the hereditament is wholly or mainly used—
  - (i) for the purposes of that club, or
  - (ii) for the purposes of that club and of other such registered clubs.]

[<sup>F17</sup>(6A) Where subsection (6B) below applies, [<sup>F18</sup>or, subject to subsection (6I) below, subsection (6F) below applies,]the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

(6B) This subsection applies where—

- [ the hereditament is situated in England,]
- <sup>F19</sup>(aa)
  - (a) on the day concerned the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year,
  - (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
  - (c) on the day concerned—
    - (i) the whole or part of the hereditament is used as a qualifying general store [<sup>F20</sup>, a qualifying food store] or qualifying post office, or
    - (ii) any conditions prescribed by the Secretary of State by order are satisfied;

and subsections (6C) to (6E) below apply for the purposes of this subsection.

(6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—

- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and

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- (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.

<sup>F21</sup>(6CA) [ A hereditament, or part of a hereditament, is used as a qualifying food store on any day in a chargeable financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.

<sup>F21</sup>(6CB) In subsection (6CA) above the supply of food in the course of catering includes—

- (a) any supply of food for consumption on the premises on which it is supplied; and  
 (b) any supply of hot food for consumption off those premises;

and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—

- (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and

- (ii) is at the time of supply above that temperature.]

(6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—

- (a) it is used for the purposes of [<sup>F22</sup>a universal service provider (within the meaning of [<sup>F23</sup>Part 3 of the Postal Services Act 2011] ) and in connection with the provision of a universal postal provider (within the meaning of [<sup>F24</sup>that Part] )], and  
 (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.

(6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied.]

<sup>F25</sup>(6F) This subsection applies where—

- (a) on the day concerned the condition mentioned in subsection (6G) below is fulfilled in respect of the hereditament; and  
 (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(6G) The condition is that the hereditament—

- (a) consists wholly or mainly of land or buildings which were, on at least 183 days during the period of one year ending immediately before this subsection comes into effect, agricultural land or agricultural buildings for the purposes of the exemption under paragraph 1 of Schedule 5 to this Act; and  
 (b) includes land or a building which is not agricultural for the purposes of that exemption but was agricultural for those purposes on at least 183 days during the period mentioned in paragraph (a) above.

(6H) For the purposes of subsection (6G) above—

- (a) in relation to any hereditament which includes property which is domestic within the meaning of section 66 below, paragraph (a) has effect as if that part of the hereditament which does not consist of such property were the entire hereditament; and

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- (b) a building which has replaced a building which was an agricultural building for the purposes of the exemption mentioned in that subsection (“the original building”) is to be treated as if it were the original building.
- (6I) Subsection (6A) above shall not have effect, in relation to a hereditament to which subsection (6F) above applies, on a chargeable day on which paragraph 2A of Schedule 6 to this Act applies in relation to the hereditament.
- (6J) Subject to subsection (6K) below, subsections (6F) to (6I) above shall cease to have effect at the end of the period of five years beginning with the day on which those subsections come into effect.
- (6K) The Secretary of State may by order extend or further extend the period mentioned in subsection (6J).
- (6L) If the period is so extended or further extended—
- (a) subsection (6F) above cannot apply to a hereditament after the end of the period of five years beginning with the day on which it first applies; and
  - (b) where a hereditament to which subsection (6F) above applies (“the original hereditament”) includes land or a building which is subsequently included in a different hereditament, that subsection cannot apply to the different hereditament after the end of the period of five years beginning with the day on which it first applies to the original hereditament.]
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F26</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [<sup>F27</sup>(8A) In relation to any hereditament in respect of which both subsections (4A) and (6A) above (but not subsection (5) above) have effect on the day concerned, the chargeable amount—
- (a) in relation to England, shall be calculated in accordance with subsection (6A) above,
  - (b) in relation to Wales, shall be calculated in accordance with whichever of subsections (4A) and (6A) above produces the smaller amount.
- (8B) In relation to any hereditament in respect of which—
- (a) subsections (4A), (5) and (6A) above each have effect on the day concerned,
  - (b) subsections (4A) and (5) above both have effect on that day, or
  - (c) subsections (5) and (6A) above both have effect on that day,
- the chargeable amount shall be calculated in accordance with subsection (5) above.]
- [<sup>F28</sup>(8C) In relation to any hereditament in respect of which the subsections of this section mentioned in the first column of the table below each have effect on the day concerned, the chargeable amount shall be calculated in accordance with the corresponding subsection in the second column of the table—

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<b><i>Subsections having effect in respect of hereditament</i></b>	<b><i>Subsection to be used for calculating chargeable amount</i></b>
Subsections (4A) and (4E)	Subsection (4A)
Subsections (4E) and (5)	Subsection (5)

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Subsections (4E) and (6A)	Subsection (6A)
Subsections (4A), (4E) and (5)	Subsection (5)
Subsections (4A), (4E) and (6A)	Subsection (6A)
Subsections (4E), (5) and (6A)	Subsection (5)
Subsections (4A), (4E), (5) and (6A)	Subsection (5)]

[<sup>F29</sup>(8D) In relation to any hereditament in respect of which subsection (4I) and any of subsections (4A), (4E), (5) and (6A) each have effect on the day concerned, the chargeable amount shall be calculated in accordance with subsection (4I).]

### Textual Amendments

- F1** Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F2** Word in s. 43(4) inserted (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(2)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)
- F3** Word in s. 43(4) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(2)**
- F4** Word in s. 43(4) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(2)**
- F5** S. 43(4A)-(4D) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by Local Government Act 2003 (c. 26), **ss. 61(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(a)(2)(a)
- F6** S. 43(4B)(a)(i) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(a)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F7** S. 43(4B)(a)(iii) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(b)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F8** S. 43(4C) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(3)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F9** Words in s. 43(4D) inserted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(a)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F10** Words in s. 43(4D)(a) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(b)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F11** Word in s. 43(4D)(b) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(c)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F12** S. 43(4E)-(4H) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(3)**
- F13** S. 43(4I) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(3)**
- F14** Words in s. 43(6) renumbered as s. 43(6)(a) (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(a)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F15** S. 43(6)(b) and preceding word inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(b)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F16** Words in s. 43(6)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 207** (with Sch. 2)
- F17** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))

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- F18** Words in s. 43(6A) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F19** S. 43(6B)(aa) inserted (1.4.2007) by Local Government Act 2003 (c. 26), **ss. 63(2)**, 128(4)(b); S.I. 2006/3339, **art. 2** (with **art. 3**)
- F20** Words in s. 43(6B)(c)(i) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F21** S. 43(6CA)(6CB) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(3)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F22** Words in s. 43(DA)(a) substituted (26.3.2001) by 2000 c. 26, s. 127(4), **Sch. 8 Pt. II para. 21**; S.I. 2001/1148, **art. 2(2)**, **Sch.** (subject to arts. 3-42)
- F23** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(a)**; S.I. 2011/2329, **art. 3**
- F24** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(b)**; S.I. 2011/2329, **art. 3**
- F25** S. 43(6F)-(6L) inserted (17.7.2001 for E. for certain purposes and 15.8.2001 for E. in so far as not already in force and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(3)**, 6(2); S.I. 2001/2580, **art. 2**
- F26** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2) (4))
- F27** S. 43(8A)(8B) substituted for s. 43(8A) (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(4)**, 128(6); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. I**; S.I. 2004/3132, **art. 3(2)(a)**
- F28** S. 43(8C) inserted (with effect in accordance with s. 6(2) of the amending Act) by Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1), **s. 1(4)**
- F29** S. 43(8D) inserted (with effect in accordance with s. 4(2)(3) of the amending Act) by Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13), **s. 1(4)**

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#### Modifications etc. (not altering text)

- C2** Pt. III modified (E.) (1.4.2005) by The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 (S.I. 2005/659), **regs. 1, 15**
- C4** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C5** S. 43 modified by S.I. 1990/608, **reg. 7**  
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**  
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C6** S. 43 excluded (E.) (22.12.2016) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 (S.I. 2016/1265), **regs. 2(2), 12(2)**
- C7** S. 43 excluded (E.) (23.12.2022) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 (S.I. 2022/1403), **regs. 2(2), 15(1)** (with **regs. 4, 14**)
- C8** S. 43 excluded (E.) (23.12.2022) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 (S.I. 2022/1403), **regs. 2(2), 12(2)** (with **reg. 4**)
- C9** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379, Pt. (regs. 3-14) **Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2)** (with **Sch. 4 Pt. 2**)
- C10** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **reg. 1(1), Sch. 2 paras. 2-4**
- C11** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **regs. 1(1), 10**
- C12** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **reg. 1(1), Sch. 2 para. 5**
- C13** S. 43(4I) excluded by S.I. 2013/106, **reg. 2(2)(e)** (as inserted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), **regs. 1(2), 2(2)**)
- C14** S. 43(4I) excluded by S.I. 2013/106, **reg. 3(2)(e)** (as inserted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), **regs. 1(2), 2(3)**)
- C15** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

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**Changes and effects yet to be applied to :**

- s. 43(2)(a) words inserted by [2023 c. 53 s. 1\(1\)\(b\)](#)
- s. 43(4)-(6L) omitted by [2023 c. 53 s. 1\(1\)\(c\)](#)
- s. 43(8A)-(8D) omitted by [2023 c. 53 s. 1\(1\)\(d\)](#)

**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](#)