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**Changes to legislation:** *Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018* is up to date with all changes known to be in force on or before 10 December 2023. 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](#)

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## SCHEDULE

Section 4

### 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.”

#### *Business Rate Supplements Act 2009*

8 (1) The Business Rate Supplements Act 2009 is amended as follows.

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(2) In section 13 (chargeable amount)—

(a) after subsection (3) insert—

“(3A) If section 43(4F) of the 1988 Act (telecommunications infrastructure) applies, the amount is calculated by using the formula—

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

.”

(b) after subsection (6) insert—

“(6A) If section 45(4D) of the 1988 Act (telecommunications infrastructure) applies, the amount is calculated by using the formula—

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

.”

(c) in subsection (9)—

(i) after “43(4B),” insert “(4F), ”;

(ii) after “45(4A)” insert “ or (4D) ”.

(3) In section 14 (chargeable amount: supplementary), in subsection (5)—

(a) for “ “E” has the meaning that it has” substitute “ “E” and “F” have the meaning that they have”;

(b) for “ “N” has the meaning that it has” substitute “ “N” and “T” have the meaning that they have”.

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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\(1\)\(b\)](#)