
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 7

NON-DOMESTIC RATING: MULTIPLIERS

[^{F1}PART A1

NON-DOMESTIC RATING MULTIPLIERS: ENGLAND

Textual Amendments

- F1** Sch. 7 Pt. A1 inserted (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), ss. [15\(2\)](#), [19\(6\)](#); S.I. [2023/1248](#), reg. [2\(a\)](#) (with reg. [3](#))

CHAPTER 5

INTERPRETATION

- A10 (1) This paragraph applies for the purposes of this Part of this Schedule.
- (2) “A” is the non-domestic rating multiplier for the financial year preceding the year concerned.
- (3) “B” is the small business non-domestic rating multiplier for the financial year preceding the year concerned.
- (4) “C” is—
- the consumer prices index for September of the financial year preceding the year concerned, or
 - where the Treasury so provides by regulations in relation to the year and multiplier concerned, a figure which is less than the index mentioned in paragraph (a) and which is specified in, or calculated in a manner specified in, the regulations.
- (5) “D” is—
- the consumer prices index for September of the financial year which precedes that preceding the year concerned (“the first year”), or
 - where the base month for the consumer prices index for September of the first year differs from that for the index for September of the year which precedes the year concerned (“the second year”), the figure which the Secretary of State calculates would have been the consumer prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.

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](#)

- (6) “E” is the number of whole pounds in the Secretary of State’s estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) “appropriate rateable values” are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made;
 - (b) “appropriate hereditaments” are those which will be shown in lists for that day once all alterations to those lists have been made.
- (7) “F” is the number of whole pounds in the Secretary of State’s estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) “appropriate rateable values” are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made;
 - (b) “appropriate hereditaments” are those which will be shown in lists for that day once all alterations to those lists have been made.
- (8) “Revaluation year” means a chargeable financial year at the beginning of which new lists must be compiled (see sections 41(2A) and 52(2A)).
- A11 (1) References in paragraph A10 to the consumer prices index are to—
- (a) the general index of consumer prices (for all items) published by the Statistics Board for the month concerned, or
 - (b) if that index is not published for the month concerned, any substituted index or index figures published by the Board.
- (2) For the purposes of paragraph A10(5)(b) the base month for the consumer prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (3) Estimates under paragraph A10(6) and (7) are to be made on the basis of information available to the Secretary of State on such date as the Secretary of State determines.
- (4) The reference in paragraph A10(7)(a) to rateable values which will be shown in lists for the first day of the chargeable financial year concerned once all alterations to those lists have been made includes a reference to rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day.]

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](#)