

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

[^{F1}SCHEDULE 7A

NON-DOMESTIC RATING: 1990-95

Textual Amendments

F1 Sch. 7A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 40](#)

Modifications etc. (not altering text)

C1 Sch. 7A restricted by [S.I. 1990/608, reg. 5\(2\)](#)

C2 Sch. 7A modified by [S.I. 1990/608, regs. 2\(4\), 4\(7\), 6\(1\), 8, 9, 11\(2\), 15\(2\)](#) and by [S.I. 1990/2329, reg. 5\(1\)](#)

Sch. 7A modified (13.1.1992) by [S.I. 1991/2906, reg.4](#)

Sch. 7A modified (1.4.1992) by [S.I. 1992/559, reg. 2\(2\)](#)

Chargeable amounts

- 9 (1) In a case where this paragraph applies, for the purpose of ascertaining the chargeable amount for the day concerned under section 43 above that section shall have effect subject to the following amendments.
- (2) The following subsections shall be substituted for subsections (4) and (5)—
- “(4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated by finding the amount represented by (BL x AF).
- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated by—
- (a) finding the amount represented by (BL x AF), and
- (b) dividing that amount by 5.”
- (3) The following subsections shall be inserted after subsection (6)—
- “(6A) In a case where the hereditament is situated in the area of a special authority, a reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
- (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (6B) For the purposes of subsection (6A) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

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(4) For the purposes of section 43 above as amended by this paragraph BL, AF, D, E, F and G shall be construed in accordance with paragraphs 7 and 8 above.]

Modifications etc. (not altering text)

C3 Sch. 7A para. 9 modified by [S.I. 1990/608, reg. 5\(2\)](#) and by [S.I. 1990/608, reg. 13](#)

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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