

Changes to legislation: Local Government Finance Act 1988, Paragraph 7 is up to date with all changes known to be in force on or before 25 June 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

SCHEDULES

[^{F1}SCHEDULE 7A **E+W**

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

- 7 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
 - as regards the day concerned the hereditament is a defined hereditament,
 - NCA exceeds BL,
 - NCA exceeds (BL x AF), and
 - in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- if the appropriate amount is positive, adding it to (BL x AF), or
 - if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—
- $$D \times (EF)G$$
- (4) For the purposes of this paragraph—
- NCA is the notional chargeable amount for the hereditament for the day concerned,
 - BL is the base liability for the hereditament for the day concerned,
 - AF is the appropriate fraction for the hereditament for the day concerned,

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- (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
- (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
- (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
- (g) G is the number of days in the financial year in which the day concerned falls.]

Modifications etc. (not altering text)

- C3** Sch. 7A para. 7(1)(e) modified by [S.I. 1990/608](#), [reg. 6\(4\)\(d\)\(5\)\(d\)](#)
- C4** Sch. 7A para. 7(4)(d) modified by [S.I. 1990/608](#), [regs. 8, 9](#)

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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. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- 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](#)