

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 8

NON-DOMESTIC RATING: POOLING

[^{F2}PART III

DISTRIBUTION

Textual Amendments

- F2** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C1** Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)** (with s. 1(4), Sch. 39)

^{F1}Distribution: local government finance reports

Textual Amendments

- F1** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C1** Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)**

- ^{F3}10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the [^{F4}Welsh Ministers propose] to distribute among receiving authorities the distributable amount for the year.
- (2) Before making the report the [^{F5}Welsh Ministers] shall notify to such representatives of local government as appear to [^{F6}them] to be appropriate the general nature of the basis of distribution.

Textual Amendments

- F3** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))
- F4** Words in Sch. 8 para. 10(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 13(2)**
- F5** Words in Sch. 8 para. 10(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 13(3)(a)**

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F6 Word in Sch. 8 para. 10(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 13\(3\)\(b\)](#)

Modifications etc. (not altering text)

C2 Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435, art. 2](#)

- ^{F711} (1) This paragraph applies where—
- (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with [^{F8}paragraphs 9 and 9A(2)] above; and
 - (b) the report has been laid before the [^{F9}Assembly].
- (2) If the report is approved by resolution of the [^{F10}Assembly], the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the [^{F11}Welsh Ministers] shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the [^{F12}Welsh Ministers] may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the [^{F13}Assembly] of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the [^{F14}Welsh Ministers decide] that [^{F15}they] will leave out of account information received by [^{F16}them] after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and [^{F15}they] may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the [^{F17}Welsh Ministers inform] each receiving authority in writing of [^{F18}their] decision and of the date (or the dates and kinds of information) concerned; but [^{F19}they] may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the [^{F20}Welsh Ministers] shall inform each receiving authority of the sum [^{F21}they calculate] falls to be paid to it as its share of the distributable amount for the year.

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Textual Amendments

- F7** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))
- F8** Words in Sch. 8 para. 11(1)(a) substituted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(5)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F9** Word in Sch. 8 para. 11(1)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(2)**
- F10** Word in Sch. 8 para. 11(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(3)**
- F11** Words in Sch. 8 para. 11(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(4)**
- F12** Words in Sch. 8 para. 11(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(4)**
- F13** Word in Sch. 8 para. 11(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(5)**
- F14** Words in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(6)(a)**
- F15** Word in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(6)(b)**
- F16** Word in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(6)(c)**
- F17** Words in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(7)(a)**
- F18** Word in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(7)(b)**
- F19** Word in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(7)(c)**
- F20** Words in Sch. 8 para. 11(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(8)(a)**
- F21** Words in Sch. 8 para. 11(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 14(8)(b)**

Modifications etc. (not altering text)

- C3** Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, art. 2

- [^{F22}11A (1) Where the [^{F23}Welsh Ministers propose to make] two local government finance reports for a particular financial year and as respects that year [^{F24}decide] as mentioned in paragraph 9A(1)(b)(ii) above, [^{F25}the Welsh Ministers shall] in each of those reports—
- (a) specify the amount for the year arrived at under paragraph 9 above,
 - (b) specify how much of that amount is for the receiving authorities to which the report relates, and
 - (c) specify the basis on which the [^{F26}Welsh Ministers propose] to distribute among those authorities the amount specified under paragraph (b) above.
- (2) Before making such a report as is mentioned in sub-paragraph (1) above, the [^{F27}Welsh Ministers] shall notify the general nature of the basis of distribution proposed to be specified in the report to such representatives of local government as appear to the [^{F27}Welsh Ministers] to be appropriate.

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Textual Amendments

- F22** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F23** Words in Sch. 8 para. 11A(1) substituted (25.5.2007) by virtue of [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(i)**
- F24** Word in Sch. 8 para. 11A(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(ii)**
- F25** Words in Sch. 8 para. 11A(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(iii)**
- F26** Words in Sch. 8 para. 11A(1)(c) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(iv)**
- F27** Words in Sch. 8 para. 11A(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(b)**

11B^{F28}(1) This paragraph applies where—

- (a) the Assembly approves by resolution a local government finance report that is one of two being made by the Welsh Ministers for a particular financial year, and
 - (b) as respects that year the Welsh Ministers decide as mentioned in paragraph 9A(1)(b)(ii) above.]
- (2) The amount specified under paragraph 11A(1)(b) above in the report shall be distributed among and paid to the receiving authorities to which the report relates in accordance with this paragraph and paragraph 12 below.
 - (3) As soon as is reasonably practicable [^{F29}after the report is approved by the Assembly, the Welsh Ministers shall calculate] in relation to each of those authorities what sum falls to be paid to the authority as its share of the amount specified under paragraph 11A(1)(b) above.
 - (4) The calculation under sub-paragraph (3) above shall be in accordance with the basis of distribution specified in the report.
 - (5) The [^{F30}Welsh Ministers] may carry out the sub-paragraph (3) calculation again at any time before the end of the financial year immediately following the one to which the report relates.
 - (6) The power under sub-paragraph (5) above may only be exercised once and ceases to be exercisable if the Assembly [^{F31}approves by resolution an amending report made by the Welsh Ministers under paragraph 13 below.]
 - (7) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (5) above, the [^{F32}Welsh Ministers] shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.

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Textual Amendments

- F22** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F28** Sch. 8 para. 11B(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(a)**
- F29** Words in Sch. 8 para. 11B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(b)**
- F30** Words in Sch. 8 para. 11B(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(c)**
- F31** Words in Sch. 8 para. 11B(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(d)**
- F32** Words in Sch. 8 para. 11B(7) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(c)**

- 11C (1) The [^{F33}Welsh Ministers] may set a deadline for the receipt of information to be taken into account by [^{F34}them] when making a calculation under paragraph 11B(3) or (5) above.
- (2) Different deadlines may be set under sub-paragraph (1) above in relation to different kinds of information.
- (3) A deadline under sub-paragraph (1) above shall only have effect if the [^{F35}Welsh Ministers inform] each receiving authority concerned of the deadline and of the information to which it relates.
- (4) Notification under sub-paragraph (3) above may be given at any time before the making of the calculation to which the deadline relates, including a time before the distributable amount for the year is calculated under paragraph 9 above.
- (5) When making a calculation in relation to which a deadline under sub-paragraph (1) above has effect, the [^{F36}Welsh Ministers] shall leave information to which the deadline applies out of account if it is received after the passing of the deadline.]

Textual Amendments

- F22** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F33** Words in Sch. 8 para. 11C(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(a)(i)**
- F34** Word in Sch. 8 para. 11C(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(a)(ii)**
- F35** Words in Sch. 8 para. 11C(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(b)**

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F36 Words in Sch. 8 para. 11C(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(8\)\(c\)](#)

- ^{F37}12 (1) Where a calculation is made under paragraph 11(3) [^{F38}or 11B(3)] above the [^{F39}Welsh Ministers] shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the [^{F40}Welsh Ministers determine]^{F41}
- (3) Where a calculation is made under paragraph 11(4) [^{F42}or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) [^{F43}or 11B(3)] above, the [^{F44}Welsh Ministers] shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the [^{F45}Welsh Ministers determine]^{F46} ... ; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) [^{F47}or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) [^{F48}or 11B(3)] above, a sum equal to the difference shall be paid by the authority to the [^{F49}Welsh Ministers].
- (6) The sum shall be paid on such day after the end of the financial year concerned as the [^{F49}Welsh Ministers] may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.]

Textual Amendments

- F37** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by [1992 c. 14, s. 104, Sch. 10 Pt. I para.7](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F38** Words in Sch. 8 para. 12(1) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 2\(7\)](#) (with [s. 40\(2\)](#)); [S.I. 2003/3034](#), art. 2, [Sch. 1 Pt. I](#)
- F39** Words in Sch. 8 para. 12(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(2\)](#)
- F40** Words in Sch. 8 para. 12(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(3\)\(a\)](#)
- F41** Words in Sch. 8 para. 12(2) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(3\)\(b\)](#)
- F42** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 2\(8\)\(a\)](#) (with [s. 40\(2\)](#)); [S.I. 2003/3034](#), art. 2, [Sch. 1 Pt. I](#)
- F43** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 2\(8\)\(b\)](#) (with [s. 40\(2\)](#)); [S.I. 2003/3034](#), art. 2, [Sch. 1 Pt. I](#)
- F44** Words in Sch. 8 para. 12(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(4\)](#)

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- F45** Words in Sch. 8 para. 12(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(5\)\(a\)](#)
- F46** Words in Sch. 8 para. 12(4) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(5\)\(b\)](#)
- F47** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 2\(8\)\(a\)](#) (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F48** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 2\(8\)\(b\)](#) (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. 1
- F49** Words in Sch. 8 para. 12(5)(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 15\(6\)](#)

Modifications etc. (not altering text)

- C4** Sch. 8 para. 12 modified (1.4.1993) by S.I. 1992/2996, [reg. 4\(1\)](#)
Sch. 8 para. 12 restricted (1.4.1993) by S.I. 1993/613, [reg. 5\(1\)](#)
Sch. 8 para. 12 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, [art. 2](#)

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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. 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](#)