

Planning (Listed Buildings and Conservation Areas) Act 1990

1990 CHAPTER 9

PART II E+W

CONSERVATION AREAS

Designation

69 Designation of conservation areas. **E+W**

- (1) Every local planning authority—
 - (a) shall from time to time determine which parts of their area are areas of special architectural or historic interest the character or appearance of which it is desirable to preserve or enhance, and
 - (b) shall designate those areas as conservation areas.
- (2) It shall be the duty of a local planning authority from time to time to review the past exercise of functions under this section and to determine whether any parts or any further parts of their area should be designated as conservation areas; and, if they so determine, they shall designate those parts accordingly.
- (3) The Secretary of State may from time to time determine that any part of a local planning authority's area which is not for the time being designated as a conservation area is an area of special architectural or historic interest the character or appearance of which it is desirable to preserve or enhance; and, if he so determines, he may designate that part as a conservation area.
- (4) The designation of any area as a conservation area shall be a local land charge.

Modifications etc. (not altering text)

C1 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.

70 Designation of conservation areas: supplementary provisions. **E+W**

- (1) The functions of a local planning authority under section 69 and this section shall also be exercisable in Greater London by the Commission.
- (2) Before making a determination under section 69 the Commission shall consult the council of each London borough of which any part is included in the area to which the proposed determination relates.
- (3) Before making a determination under section 69(3) the Secretary of State shall consult the local planning authority.
- (4) Before designating any area in Greater London as a conservation area the Commission shall obtain the consent of the Secretary of State.
- (5) A local planning authority shall give notice of the designation of any part of their area as a conservation area under section 69(1) or (2) and of any variation or cancellation of any such designation—
 - (a) to the Secretary of State; and
 - (b) if it affects an area in England and the designation or, as the case may be, the variation or cancellation was not made by the Commission, to the Commission.
- (6) The Secretary of State shall give notice of the designation of any part of the area of a local planning authority as a conservation area under section 69(3) and of any variation or cancellation of any such designation—
 - (a) to the authority; and
 - (b) if it affects an area in England, to the Commission.
- (7) A notice under subsection (5) or (6) shall contain sufficient particulars to identify the area affected.
- (8) Notice of any such designation, variation or cancellation as is mentioned in subsection (5) or (6), with particulars of its effect, shall be published in the London Gazette and in at least one newspaper circulating in the area of the local planning authority, by that authority or, as the case may be, the Secretary of State.

Modifications etc. (not altering text)

C2 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.

General duties of planning authorities

71 Formulation and publication of proposals for preservation and enhancement of conservation areas. E+W

- (1) It shall be the duty of a local planning authority from time to time to formulate and publish proposals for the preservation and enhancement of any parts of their area which are conservation areas.
- (2) Proposals under this section shall be submitted for consideration to a public meeting in the area to which they relate.
- (3) The local planning authority shall have regard to any views concerning the proposals expressed by persons attending the meeting.

Modifications etc. (not altering text)

C3 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.

72 General duty as respects conservation areas in exercise of planning functions. E +W

- (1) In the exercise, with respect to any buildings or other land in a conservation area, of any [^{F1}functions under or by virtue of] any of the provisions mentioned in subsection (2), special attention shall be paid to the desirability of preserving or enhancing the character or appearance of that area.
- (2) The provisions referred to in subsection (1) are the planning Acts and Part I of the ^{M1}Historic Buildings and Ancient Monuments Act 1953 [^{F2}and sections 70 and 73 of the Leasehold Reform, Housing and Urban Development Act 1993].
- [^{F3}(3) In subsection (2), references to provisions of the Leasehold Reform, Housing and Urban Development Act 1993 include references to those provisions as they have effect by virtue of section 118(1) of the Housing Act 1996.]
- [^{F4}(4) Nothing in this section applies in relation to neighbourhood development orders.]

Textual Amendments

- F1 Words in s. 72(1) substituted (1.11.1993) by 1993 c. 28, s. 187(1), Sch. 21 para. 30(1); S.I. 1993/2134, art. 5(a).
- F2 Words in s. 72(2) added (1.11.1993) by 1993 c. 28, s. 187(1), Sch. 21 para. 30(2); S.I. 1993/2134, art. 5(a).
- **F3** S. 72(3) inserted (1.4.1997) by 1996 c. 52, s. 118(7); S.I. 1997/618, art. 2(1) (subject to transitional provision in Sch. para. 3)
- F4 S. 72(4) inserted (15.11.2011 for specified purposes, 6.4.2012 for specified purposes, 3.8.2012 for specified purposes, 6.4.2013 in so far as not already in force) by Localism Act 2011 (c. 20), ss., 240(5)(j), Sch. 12 para. 26 (with s. 144); S.I. 2012/628, art. 8(a) (with arts. 9, 12, 13, 16, 18-20) (as amended (3.8.2012) by S.I. 2012/2029, arts. 2, 4); S.I. 2012/2029, arts. 2, 3(a) (with art. 5) (as amended (6.4.2013) by S.I. 2013/797, art. 4); S.I. 2013/797, arts. 1(2), 2

Modifications etc. (not altering text)

C4 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art. 3.

Marginal Citations

M1 1953 c.49.

73 Publicity for applications affecting conservation areas. **E+W**

- [^{F5}(1) The Secretary of State may prescribe requirements as to publicity for applications for planning permission in cases where the local planning authority think that the development of land would affect the character or appearance of a conservation area.]
- F6[(2) In this section references to planning permission do not include references to planning permissions falling within section 73A of the principal Act.]

Textual Amendments

- F5 S. 73(1) substituted (6.8.2004 for specified purposes, otherwise 28.9.2004) by Planning and Compulsory Purchase Act 2004 (c. 5), ss. 118(1), 121(1), Sch. 6 para. 24 (with s. 111); S.I. 2004/2097, art. 2; S.I. 2004/2202, art. 3(e)
- F6 S. 73(2) substituted (2.1.1992) by Planning and Compensation Act 1991 (c. 34, SIF 123:1), s. 32, Sch. 7 para.60; S.I. 1991/2905, art.3 Sch. 1

Modifications etc. (not altering text)

- C5 Ss. 67 and 73: power to modify conferred (10.11.1993) by 1993 c. 28, s. 171(1)(a); S.I. 1993/2762, art.3.
- C6 S. 73(1) applied in part (Isles of Scilly) (with modifications) (2.10.2013) by The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 3, Sch. 1 (with art. 1(2))

Control of demolition

74 Control of demolition in conservation areas. E+W

- (1) A building in a conservation area[^{F7}in Wales] shall not be demolished without the consent of the appropriate authority (in this Act referred to as "conservation area consent").
- [^{F8}(1A) Subsection (1) is subject to section 33(1) of the Planning Act 2008 (exclusion of requirement for other consents for development for which development consent required).]
 - (2) The appropriate authority for the purposes of this section is—
 - (a) in relation to applications for consent made by local planning authorities, the Secretary of State; and
 - (b) in relation to other applications for consent, the local planning authority or the Secretary of State.
- [^{F9}(2A) Sections 56, 66(1) and 90(2) to (4) have effect in relation to buildings in conservation areas in England as they have effect in relation to listed buildings, subject to such exceptions and modifications as may be prescribed by regulations.]

- (3) Sections 7 to 26, 28, 32 to 46, 56, 62 to 65, 66(1), 82(2) to (4), [^{F10}82A to 82D]]^{F11}, 88E]and 90(2) to (4) have effect in relation to buildings in conservation areas[^{F12}in Wales] as they have effect in relation to listed buildings subject to such exceptions and modifications as may be prescribed by regulations.
- (4) [^{F13}Regulations made under subsection (3)] may make different provision—
 - (a) in relation to applications made by local planning authorities, and
 - (b) in relation to other applications.

Textual Amendments

- F7 Words in s. 74(1) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 12(2); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)
- **F8** S. 74(1A) inserted (1.3.2010) by Planning Act 2008 (c. 29), ss. 36, 241(8), **Sch. 2 para. 41** (with s. 226), S.I. 2010/101, **art. 2** (with art. 6)
- F9 S. 74(2A) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 12(3); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)
- **F10** Words in s. 74(3) substituted (7.6.2006) by The Planning and Compulsory Purchase Act 2004 (Commencement No. 9 and Consequential Provisions) Order 2006 (S.I. 2006/1281), **art. 6**
- F11 Word in s. 74(3) inserted (11.11.2014) by The Town and Country Planning (Determination of Procedure) (Wales) Order 2014 (S.I. 2014/2773), art. 1(2), Sch. 1 para. 20
- F12 Words in s. 74(3) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 12(4); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)
- F13 Words in s. 74(4) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 12(5); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)

Modifications etc. (not altering text)

- C7 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.
 - S. 74 restricted (1.10.1994) by S.I. 1994/1771, art. 5(5)
 - S. 74 excluded (18.12.1996) by 1996 c. 61, s. 12, Sch. 7 para. 1(4)
 - S. 74 applied (18.12.1996) by 1996 c. 61, s. 13, Sch. 8 para. 1(5)
- C8 S. 74 excluded (22.7.2008) by Crossrail Act 2008 (c. 18), s. 16(1), Sch. 9 para. 1(4)
- C9 S. 74(1)(2A)(3)(4) transitional provisions for effects of 2003 c. 24, s. 63 Sch. 17 para. 12 (2.10.2013) by The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)
- C10 S. 74(2) modified (W.) (1.3.2016) by The Developments of National Significance (Wales) Regulations 2016 (S.I. 2016/56), reg. 1(2), Sch. 5 para. 1 (with regs. 1(3), 45)

75 Cases in which s. 74 does not apply. **E+W**

- (1) Section 74 does not apply to—
 - (a) listed buildings;
 - (b) ecclesiastical buildings which are for the time being used for ecclesiastical purposes;
 - (c) buildings for the time being included in the schedule of monuments compiled and maintained under section 1 of the ^{M2}Ancient Monuments and Archaeological Areas Act 1979; or

- (d) buildings in relation to which a direction under subsection (2) is for the time being in force.
- (2) The Secretary of State may direct that section 74 shall not apply to any description of buildings specified in the direction.
- (3) A direction under subsection (2) may be given either to an individual local planning authority exercising functions under that section or to local planning authorities generally.
- (4) The Secretary of State may vary or revoke a direction under subsection (2) by a further direction under that subsection.
- (5) For the purposes of subsection (1)(b), a building used or available for use by a minister of religion wholly or mainly as a residence from which to perform the duties of his office shall be treated as not being an ecclesiastical building.
- (6) For the purposes of sections 7 to 9 as they apply by virtue of section 74(3) a building shall be taken to be used for the time being for ecclesiastical purposes if it would be so used but for the works in question.
- (7) The Secretary of State may by order provide for restricting or excluding the operation of subsection (1)(b) in such cases as may be specified in the order.
- (8) An order under subsection (7) may—
 - (a) make provision for buildings generally, for descriptions of building or for particular buildings;
 - (b) make different provision for buildings in different areas, for buildings of different religious faiths or denominations or according to the use made of the building;
 - (c) make such provision in relation to a part of a building (including, in particular, an object or structure falling to be treated as part of the building by virtue of section 1(5)) as may be made in relation to a building and make different provision for different parts of the same building;
 - (d) make different provision with respect to works of different descriptions or according to the extent of the works;
 - (e) make such consequential adaptations or modifications of the operation of any other provision of this Act or the principal Act, or of any instrument made under either of those Acts, as appear to the Secretary of State to be appropriate.
- (9) Regulations under this Act may provide that subsections (5) to (8) shall have effect subject to such exceptions and modifications as may be prescribed, and any such regulations may make different provision—
 - (a) in relation to applications made by local planning authorities, and
 - (b) in relation to other applications.
- (10) Any proceedings on or arising out of an application for conservation area consent made while section 74 applies to a building shall lapse if it ceases to apply to it, and any such consent granted with respect to the building shall also lapse.
- (11) The fact that [^{F14}section 74] has ceased to apply to a building shall not affect the liability of any person to be prosecuted and punished for an offence under section 9 or 43 [^{F15} or section 196D of the principal Act (offence of failing to obtain, or comply with, planning permission for demolition of unlisted etc building in conservation area

in England)] committed with respect to the building while [^{F14}section 74] did apply to it.

Textual Amendments

- F14 Words in s. 75(11) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 13(a); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)
- F15 Words in s. 75(11) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), Sch. 17 para. 13(b); S.I. 2013/2227, art. 2(m); for transitional provisions (2.10.2013) see The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 5(4)(b)

Modifications etc. (not altering text)

- C11 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.
- C12 S. 75(1)(5)(6) applied (Isles of Scilly) (with modifications) (2.10.2013) by The Town and Country Planning (Isles of Scilly) Order 2013 (S.I. 2013/2148), arts. 1(1), 3, Sch. 1 (with art. 1(2))
- C13 S. 75(1)(b) excluded (1.1.2019) by The Ecclesiastical Exemption (Listed Buildings and Conservation Areas) (Wales) Order 2018 (S.I. 2018/1087), arts. 1(1), 5 (with art. 1(2)(3))

Marginal Citations

M2 1979 c.46.

76 Urgent works to preserve ^{F16}... buildings in conservation areas. **E+W**

- (1) If it appears to the Secretary of State that the preservation of a building in a conservation area is important for maintaining the character or appearance of that area, he may direct that section 54 shall apply to it as it applies to listed buildings.
- (2) The Secretary of State shall consult the Commission before giving a direction under subsection (1) in respect of a building in England.

Textual Amendments

F16 Word in s. 76 heading omitted (21.5.2016) by virtue of Historic Environment (Wales) Act 2016 (anaw 4), ss. 30(5), 41(2)

Modifications etc. (not altering text)

C14 Chs. I, II (ss. 1-26) and IV (ss. 38-44) of Pt. I, ss. 54-56, 59-61, 66, 68-72, 74-76 and 88: power to apply conferred (10.11.1993) by 1993 c. 28, s. 171(4)(b); S.I. 1993/2762, art.3.

Grants

77 Grants and loans for preservation or enhancement of conservation areas. E +W

(1) If in the opinion of the Commission any relevant expenditure has made or will make a significant contribution towards the preservation or enhancement of the character or appearance of any conservation area situated in England or any part of such an area,

they may make grants or loans for the purposes of defraying the whole or part of that expenditure.

- (2) If in the opinion of the Secretary of State any relevant expenditure has made or will make a significant contribution towards the preservation or enhancement of the character or appearance of any conservation area situated in Wales or any part of such an area, he may make grants or loans for the purposes of defraying the whole or part of that expenditure.
- (3) Expenditure is relevant for the purposes of subsection (1) or (2) if it has been or is to be incurred in or in connection with, or with a view to the promotion of, such preservation or enhancement as is mentioned in that subsection.
- (4) A grant or loan under this section may be made subject to such conditions as the Commission or, as the case may be, the Secretary of State may think fit to impose.
- (5) Any loan under subsection (1) shall be made on such terms as to repayment, payment of interest and otherwise as the Commission may determine.
- (6) Any loan under subsection (2) shall be made on such terms as to repayment, payment of interest and otherwise as the Secretary of State may with the approval of the Treasury determine.

(7)	F17							•					•	•	•	•	•	•	•	•			
(8)	F17								•		•												
(9)	F17		•					•	•		•	•	•	•	•	•	•	•	•	•	•	•	

Textual Amendments

F17 S. 77(7)-(9) repealed (1.4.2006) by The Historic Buildings Council for Wales (Abolition) Order 2006 (S.I. 2006/63), art. 3(1)(b)

78 Recovery of grants under s. 77. E+W

- (1) This section applies to any grant under section 77 made on terms that it shall be recoverable under this section.
- (2) A grant shall only be regarded as made on those terms if before or on making the grant the grantor gives the grantee notice in writing—
 - (a) summarising the effect of this section; and
 - (b) if the grant is made for the purpose of defraying the whole or part of expenditure in relation to any particular property ("the grant property"), specifying the recovery period.
- (3) In this section "the recovery period" means the period, beginning with the day on which the grant is made and ending not more than ten years after that day, during which the grant is to be recoverable in accordance with subsection (4).
- (4) If during the recovery period the grantee disposes of the interest which was held by him in the grant property on the day on which the grant was made or any part of that interest by way of sale or exchange or lease for a term of not less than 21 years, the grantor may recover the amount of the grant, or such part of it as the grantor thinks fit, from the grantee.

- (5) If the grantee gives the whole of that interest to any person (whether directly or indirectly, but otherwise than by will) subsection (4) shall have effect as if the donee were the grantee.
- (6) If the grantee gives part of that interest to any person (whether directly or indirectly, but otherwise than by will) subsection (4) shall have effect as if any disposal or part disposal of that interest by the donee were a disposal by the grantee.
- (7) If any condition imposed on the making of a grant to which this section applies is contravened or not complied with, the grantor may recover the amount of the grant, or such part of it as he thinks fit, from the grantee.
- (8) Nothing in this section entitles a grantor to recover amounts in the aggregate exceeding the amount of the grant (for example by virtue of a breach of more than one condition or disposals of several parts of an interest in the grant property).

Modifications etc. (not altering text)

C15 S. 78(7) restricted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 5, Sch. 3 para. 17

Town schemes

79 Town scheme agreements. **E+W**

- (1) The Commission and one or more local authorities in England, or the Secretary of State and one or more local authorities in Wales, may enter an agreement (in this Act referred to as a "town scheme agreement") that a specified sum of money shall be set aside for a specified period of years for the purpose of making grants for the repair of buildings which are—
 - (a) included in a list compiled for the purposes of such an agreement by the parties to the agreement, or by them and other such authorities, or
 - (b) shown on a map prepared for those purposes by the parties, or by them and such other authorities.
- (2) ^{F18}.....
- (3) In this section "local authority" means-
 - (a) a county council;
 - [^{F19}(aa) a county borough council;]
 - (b) a district council;
 - (c) in relation to any building situated within the Broads, the Broads Authority;
 - [^{F20}(ca) in relation to any building in a National Park for which a National Park authority is the local planning authority, that authority;]
 - (d) a London borough council or the Common Council of the City of London;
 - (e) the Council of the Isles of Scilly.

Textual Amendments

F18 S. 79(2) repealed (1.4.2006) by The Historic Buildings Council for Wales (Abolition) Order 2006 (S.I. 2006/63), art. 3(1)(b)

- **F19** S. 79(3)(aa) inserted (1.4.1996) by 1994 c. 19, s. 20(4), Sch. 6 Pt. II para. 25(9) (with ss. 54(5)(7), 55(5), 66(7), Sch. 17 paras. 22(1), 23(2)); S.I. 1996/396, art. 3, Sch. 1
- **F20** S. 79(3)(ca) inserted (23.11.1995) by 1995 c. 25, s. 78, **Sch. 10 para. 33(3)** (with ss. 7(6), 115, 117, Sch. 8 para. 7); S.I. 1995/2950, **art. 2**

80 Grants for repairing of buildings in town schemes. **E+W**

- (1) The Commission may make grants for the purpose of defraying the whole or part of any expenditure incurred or to be incurred in the repair of any building which—
 - (a) is the subject of a town scheme agreement;
 - (b) is situated in a conservation area in England; and
 - (c) appears to the Commission to be of architectural or historic interest.

(2) The Secretary of State may make grants for the purpose of defraying the whole or part of any expenditure incurred or to be incurred in the repair of any building which—

- (a) is the subject of a town scheme agreement;
- (b) is situated in a conservation area in Wales; and
- (c) appears to him to be of architectural or historic interest.
- (3) A grant under this section may be made subject to conditions imposed by the Commission or, as the case may be, the Secretary of State for such purposes as the Commission or, as the case may be, the Secretary of State thinks fit.
- (4) ^{F21}.....
- (5) The Commission or the Secretary of State may-
 - (a) pay any grant under this section to any authority which is a party to a town scheme agreement; and
 - (b) make arrangements with any such authority for the way in which the agreement is to be carried out.
- (6) Those arrangements may include such arrangements for the offer and payment of grants under this section as the parties may agree.
- (7) Section 78(4) to (8) shall apply to a grant under this section as it applies to a grant under that section, but taking the recovery period to be three years beginning with the day on which the grant is made.

Textual Amendments

F21 S. 80(4) repealed (1.4.2006) by The Historic Buildings Council for Wales (Abolition) Order 2006 (S.I. 2006/63), art. 3(1)(b)

Changes to legislation:

Planning (Listed Buildings and Conservation Areas) Act 1990, Part II is up to date with all changes known to be in force on or before 17 April 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.

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. 3(1A)(1B) inserted by 2023 c. 55 s. 105(2)
- s. 12(4A) inserted by 2008 c. 29 Sch. 10 para. 16
- s. 16(2A) inserted by 2023 c. 55 s. 102(3)
- s. 17(4) inserted by 2023 c. 55 s. 124(4)
- s. 22(2A) inserted by 2008 c. 29 Sch. 10 para. 18(2)
- s. 40(2A) inserted by 2008 c. 29 Sch. 10 para. 19
- s. 44AA-44AC inserted by 2023 c. 55 s. 103(2)
- s. 46(1A) inserted by 2023 c. 55 s. 103(8)(a)
- s. 46(3A) inserted by 2023 c. 55 s. 103(8)(c)
- s. 49(1) s. 49 renumbered as s. 49(1) by 2023 asc 3 Sch. 13 para. 127(b)
- s. 49(2) inserted by 2023 asc 3 Sch. 13 para. 127(c)
- s. 54(8) inserted by 2023 c. 55 s. 104(2)(c)
- s. 55(2A) inserted by 2023 c. 55 s. 104(3)(a)
- s. 55(5H)(5I) inserted by 2023 c. 55 s. 104(3)(f)
- s. 55(5BA) inserted by 2023 c. 55 s. 104(3)(d)
- s. 56A and cross-heading inserted by 2016 anaw 4 s. 31(1)
- s. 66(1A) inserted by 2023 c. 55 s. 102(4)(a)
- s. 66(2A) inserted by 2023 c. 55 s. 102(4)(b)
- s. 66(5) inserted by 2023 asc 3 Sch. 13 para. 136
- s. 82A(2)(fza) inserted by 2023 c. 55 s. 103(9)
- s. 82A(2)(ha) inserted by 2016 anaw 4 s. 31(2)
- s. 88(3ZA) inserted by 2023 c. 55 s. 103(10)(a)
- s. 88B(1ZA) inserted by 2023 c. 55 s. 103(11)
- s. 89(1ZA) inserted by 2008 c. 29 Sch. 10 para. 22
- s. 89(1ZC) inserted by 2023 c. 55 s. 124(5)(b)
- s. 93(5A) inserted by 2008 c. 29 Sch. 10 para. 23(3)
- s. 93(5A) words inserted by 2013 c. 24 Sch. 17 para. 18(3)
- Sch. 2 para. 4A inserted by 2023 c. 55 s. 103(12)(b)
- Sch. 3 para. 2(4A) inserted by 2008 c. 29 Sch. 10 para. 24(2)
- Sch. 3 para. 2(9) inserted by 2008 c. 29 Sch. 10 para. 24(3)
- Sch. 3 para. 3(4A)(4B) inserted by 2008 c. 29 Sch. 10 para. 24(4)
- Sch. 3 para. 6(1A) inserted by 2008 c. 29 Sch. 10 para. 24(6)