

Changes to legislation: Town and Country Planning Act 1990, SCHEDULE 7A is up to date with all changes known to be in force on or before 07 November 2025. 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

Section 90A

BIODIVERSITY GAIN IN ENGLAND

Textual Amendments

- F1** Sch. 7A inserted (3.11.2023 for specified purposes, 12.2.2024 for specified purposes, 1.5.2025 for specified purposes) by [Environment Act 2021 \(c. 30\)](#), s. 147(3), [Sch. 14 para. 2](#) (with s. 144); [S.I. 2023/1170](#), reg. 2(d); [S.I. 2024/44](#), reg. 2(1)(d)(2) (with regs. 3, 4); [S.I. 2025/447](#), reg. 2(1)(b)(2)

PART 1

OVERVIEW AND INTERPRETATION

Overview

- 1 (1) This Schedule makes provision for grants of planning permission in England to be subject to a condition to secure that the biodiversity gain objective is met.
- (2) Paragraphs [2](#) to [12](#) have effect for the purposes of this Schedule.

Biodiversity gain objective

- 2 (1) The biodiversity gain objective is met in relation to development for which planning permission is granted if the biodiversity value attributable to the development exceeds the pre-development biodiversity value of the onsite habitat by at least the relevant percentage.
- (2) The biodiversity value attributable to the development is the total of—
 - (a) the post-development biodiversity value of the onsite habitat,
 - (b) the biodiversity value, in relation to the development, of any registered offsite biodiversity gain allocated to the development, and
 - (c) the biodiversity value of any biodiversity credits purchased for the development.
- (3) The relevant percentage is 10%.
- (4) The Secretary of State may by regulations amend this paragraph so as to change the relevant percentage.

Biodiversity value and the biodiversity metric

- 3 References to the biodiversity value of any habitat or habitat enhancement are to its value as calculated in accordance with the biodiversity metric.

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- 4
- (1) The biodiversity metric is a document for measuring, for the purposes of this Schedule, the biodiversity value or relative biodiversity value of habitat or habitat enhancement.
 - (2) The biodiversity metric is to be produced and published by the Secretary of State.
 - (3) The Secretary of State may from time to time revise and republish the biodiversity metric.
 - (4) Before publishing or republishing the biodiversity metric the Secretary of State must consult such persons as the Secretary of State considers appropriate.
 - (5) The Secretary of State may by regulations make transitional provision in relation to the revision and republication of the biodiversity metric.
 - (6) The Secretary of State must lay the biodiversity metric, and any revised biodiversity metric, before Parliament.

Pre-development biodiversity value

- 5
- (1) In relation to any development for which planning permission is granted, the pre-development biodiversity value of the onsite habitat is the biodiversity value of the onsite habitat on the relevant date.
 - (2) The relevant date is—
 - (a) in a case in which planning permission is granted on application, the date of the application, and
 - (b) in any other case, the date on which the planning permission is granted.
 - (3) But the person submitting the biodiversity gain plan for approval and the planning authority may agree that the relevant date is to be a date earlier than that specified in sub-paragraph (2)(a) or (b) (but not a date which is before the day on which this Schedule comes into force in relation to the development).
 - (4) This paragraph is subject to paragraphs 6^[F2], 6A, 6B] and 7.

Textual Amendments

F2 Words in [Sch. 7A para. 5\(4\)](#) inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 135\(a\), 255\(3\)\(b\)](#) (with s. 247); [S.I. 2024/92](#), reg. 3

- 6
- If—
- (a) a person carries on activities on land on or after 30 January 2020 otherwise than in accordance with—
 - (i) planning permission, or
 - (ii) any other permission of a kind specified by the Secretary of State by regulations, and
 - (b) as a result of the activities the biodiversity value of the onsite habitat referred to in paragraph 5(1) is lower on the relevant date than it would otherwise have been,
- the pre-development biodiversity value of the onsite habitat is to be taken to be its biodiversity value immediately before the carrying on of the activities.

I If—

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- ^{F3}6A (a) a person carries on activities on land on or after 25 August 2023 in accordance with a planning permission (other than the planning permission referred to in paragraph 5(1)),
- (b) on the relevant date, development for which that other planning permission was granted—
- (i) has not been begun, or
- (ii) has been begun but has not been completed, and
- (c) as a result of the activities the biodiversity value of the onsite habitat referred to in paragraph 5(1) is lower on the relevant date than it would otherwise have been,
- the pre-development biodiversity value of the onsite habitat is to be taken to be its biodiversity value immediately before the carrying on of the activities.

Textual Amendments

F3 Sch. 7A paras. 6A, 6B inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. [135\(b\)](#), [255\(3\)\(b\)](#) (with s. 247); S.I. 2024/92, reg. 3

- [^{F3}6B (1) This paragraph applies where there is insufficient evidence of the biodiversity value of an onsite habitat immediately before the carrying on of the activities referred to in paragraph 6 or 6A.
- (2) The biodiversity value of the onsite habitat immediately before the carrying on of the activities referred to in paragraph 6 or 6A is to be taken to be the highest biodiversity value of the onsite habitat which is reasonably supported by any available evidence relating to the onsite habitat.]

Textual Amendments

F3 Sch. 7A paras. 6A, 6B inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. [135\(b\)](#), [255\(3\)\(b\)](#) (with s. 247); S.I. 2024/92, reg. 3

- 7 Where planning permission is granted in respect of land which is registered in the biodiversity gain site register under section 100 of the Environment Act 2021, the pre-development biodiversity value of the land is the total of—
- (a) the biodiversity value of the onsite habitat on the relevant date, and
- (b) to the extent that it is not included within that value, the biodiversity value of the habitat enhancement which is, on that date, recorded in the register as habitat enhancement to be achieved on the land.

Textual Amendments

F2 Words in [Sch. 7A para. 5\(4\)](#) inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. [135\(a\)](#), [255\(3\)\(b\)](#) (with s. 247); S.I. 2024/92, reg. 3

F3 Sch. 7A paras. 6A, 6B inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. [135\(b\)](#), [255\(3\)\(b\)](#) (with s. 247); S.I. 2024/92, reg. 3

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Post-development biodiversity value

- 8 (1) In relation to any development for which planning permission is granted, the post-development biodiversity value of the onsite habitat is the projected value of the onsite habitat as at the time the development is completed.
- (2) That value is to be calculated by taking the pre-development biodiversity value and—
- (a) if at the time the development is completed the development will, taken as a whole, have increased the biodiversity value of the onsite habitat, adding the amount of that increase, or
 - (b) if at the time the development is completed the development will, taken as a whole, have decreased the biodiversity value of the onsite habitat, subtracting the amount of that decrease.

This is subject to paragraph 9.

- 9 (1) This paragraph applies in relation to any development for which planning permission is granted where—
- (a) the person submitting the biodiversity gain plan for approval proposes to carry out works in the course of the development that increase the biodiversity value of the onsite habitat, and
 - (b) the planning authority considers that the increase is significant in relation to the pre-development biodiversity value.
- (2) The increase in biodiversity value referred to in sub-paragraph (1) is to be taken into account in calculating the post-development biodiversity value of the onsite habitat only if the planning authority is satisfied that the condition in sub-paragraph (3) is met.
- (3) The condition is that any habitat enhancement resulting from the works referred to in sub-paragraph (1)(a) will, by virtue of—
- (a) a condition subject to which the planning permission is granted,
 - (b) a planning obligation, or
 - (c) a conservation covenant,
- be maintained for at least 30 years after the development is completed.
- (4) The Secretary of State may by regulations amend sub-paragraph (3) so as to substitute for the period for the time being specified there a different period of at least 30 years.

Registered offsite biodiversity gains

- 10 (1) “Registered offsite biodiversity gain” means any habitat enhancement [^{F4}of an offsite habitat], where—
- (a) the enhancement is required to be carried out under a conservation covenant or planning obligation, and
 - (b) the enhancement is recorded in the biodiversity gain site register (as to which, see section 100 of the Environment Act 2021).

[For the purposes of sub-paragraph (1) (and without prejudice to paragraphs 3 and ^{F5}(1A) 4(1)), a habitat enhancement is calculated as the amount by which the projected value of the offsite habitat as at the end of the maintenance period referred to in section 100(2)(b) of the Environment Act 2021 exceeds its pre-enhancement biodiversity value.

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- (1B) The pre-enhancement biodiversity value of an offsite habitat is the biodiversity value of the offsite habitat on the relevant date.
- (1C) The relevant date is—
- (a) the date on which the application is made to register the land subject to the habitat enhancement in the biodiversity gain site register, or
 - (b) such other date as may be specified in the conservation covenant or planning obligation.
- (1D) But if—
- (a) a person carries on activities on an offsite habitat on or after 25 August 2023 otherwise than in accordance with—
 - (i) planning permission, or
 - (ii) any other permission of a kind specified by the Secretary of State by regulations, and
 - (b) as a result of the activities the biodiversity value of the offsite habitat is lower on the relevant date than it would otherwise have been,
- the pre-enhancement biodiversity value of the offsite habitat is to be taken to be its biodiversity value immediately before the carrying on of the activities.]
- (2) References to the allocation of registered offsite biodiversity gain are to its allocation in accordance with the terms of the conservation covenant or planning obligation referred to in sub-paragraph (1)(a).
- (3) The biodiversity value of registered offsite biodiversity gain is measured, under the biodiversity metric, in relation to development to which it is allocated.

Textual Amendments

- F4** Words in Sch. 7A para. 10(1) inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. 135(c)(i), 255(3)(b) (with s. 247); S.I. 2024/92, reg. 3
- F5** Sch. 7A para. 10(1A)-(1D) inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. 135(c)(ii), 255(3)(b) (with s. 247); S.I. 2024/92, reg. 3

Biodiversity credits

- 11 “Biodiversity credits” means credits under section 101 of the Environment Act 2021.

General

- 12 (1) In relation to development for which planning permission is granted—
- “onsite habitat” means habitat on the land to which the planning permission relates;
 - [^{F6}“offsite habitat” means habitat which is not onsite habitat.]
 - “planning authority” means the local planning authority, except that—
- (a) in a case where the planning permission is granted by Mayoral development order under section 61DB, “planning authority” means such of the Mayor of London or the local planning authority as may be specified in the order;

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- (b) in a case where the planning permission is granted by the Secretary of State under section 62A, 76A or 77, “planning authority” means such of the Secretary of State or the local planning authority as the Secretary of State may determine;
 - (c) in a case where the planning permission is granted on an appeal under section 78, “planning authority” means such of the person determining the appeal or the local planning authority as that person may direct.
 - ((d)) [^{F7}in a case where the planning permission is granted under Part 3 by virtue of section 293H(1), “planning authority” means either—
 - (i) where a person appointed by the Secretary of State in accordance with section 293I granted the planning permission, such of that person or the local planning authority as that person may determine, or
 - (ii) where the Secretary of State granted the planning permission in accordance with section 293J, such of the Secretary of State or the local planning authority as the Secretary of State may determine.]
- (2) “Habitat enhancement” means enhancement of the biodiversity of habitat.
- (3) References to the grant of planning permission include the deemed grant of planning permission.

Textual Amendments

- F6** Words in Sch. 7A para. 12(1) inserted (12.2.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 135\(d\), 255\(3\)\(b\)](#) (with s. 247); S.I. 2024/92, reg. 3
- F7** Words in Sch. 7A para. 12(1) inserted (1.5.2025) by [The Town and Country Planning \(Fees and Consequential Amendments\) Regulations 2025 \(S.I. 2025/418\)](#), regs. 1(3), **13(14)(a)**

[^{F8}PART 1A

LOCAL PLANNING AUTHORITY

Textual Amendments

- F8** [Sch. 7A Pt. 1A](#) inserted (12.2.2024) by [The Biodiversity Gain \(Town and Country Planning\) \(Consequential Amendments\) Regulations 2024 \(S.I. 2024/49\)](#), regs. 1(2), **6**; S.I. 2024/44, reg. 2(1)(e)

Introduction

- 12A. This Part sets out rules for determining the local planning authority for the purposes of this Schedule.

General Rule

- 12B. The general rule is that the local planning authority is—
- (a) the local planning authority which granted the planning permission, or

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- (b) the local planning authority which could have granted the planning permission had it not been granted by the Secretary of State or a person appointed by the Secretary of State.
- 12C. The general rule does not apply where—
 - (a) the Mayor of London has given a direction under section 2A (applications of strategic importance) (see instead paragraphs 12D and 12E);
 - (b) a combined authority has granted planning permission in exercise of a power that corresponds to section 2A (see instead paragraph 12G);
 - (c) an order is made under another Act providing for who is to be the local planning authority for the purposes of Schedule 7A (see instead paragraph 12H).

Rules in cases involving the Mayor of London

- 12D. (1) This paragraph applies where the Mayor of London has—
 - (a) given a direction under section 2A in relation to an application for planning permission, and
 - (b) granted the planning permission.
- (2) The local planning authority is—
 - (a) in a case where the Mayor of London so directs, the local planning authority to whom the application was made;
 - (b) in any other case, the Mayor of London.
- 12E. (1) This paragraph applies where—
 - (a) the Mayor of London has given a direction under section 2A in relation to an application for planning permission, and
 - (b) the Secretary of State has granted the planning permission under section 76A or 77.
- (2) The local planning authority is whichever of the following the Secretary of State determines is the local planning authority—
 - (a) the Mayor of London;
 - (b) the local planning authority to whom the application was made.
- 12F. (1) This paragraph applies where—
 - (a) the Mayor of London has given a direction under section 2A in relation to an application for planning permission, and
 - (b) the planning permission is granted on an appeal under section 78.
- (2) The local planning authority is whichever of the following the person determining the appeal directs is the local planning authority—
 - (a) the Mayor of London;
 - (b) the local planning authority to whom the application was made.

Rule in case involving combined authorities

- 12G. (1) This paragraph applies where a combined authority has granted planning permission in exercise of a function that—

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- (a) is conferred by an order made under section 105A of the Local Democracy, Economic Development and Construction Act 2009 (other public authority functions), and
 - (b) corresponds to the function of the Mayor of London under section 2A.
- (2) The local planning authority is—
- (a) in a case where the order mentioned in sub-paragraph (1)(a) provides for the combined authority to exercise the functions of the local planning authority for the purposes of Schedule 7A, the combined authority;
 - (b) in any other case, the local planning authority to whom the application for planning permission was made.

Rule in cases involving orders made under other Acts

- 12H. (1) In cases where a relevant order provides for the local planning authority, for the purposes of Schedule 7A the local planning authority is the person specified in the order.
- (2) For the purposes of sub-paragraph (1), a “relevant order” means an order that is made under—
- (a) section 149(1) of the Local Government, Planning and Land Act 1980 (urban development corporation as local planning authority);
 - (b) paragraph 5 of Schedule 32 to the Local Government, Planning and Land Act 1980 (enterprise zone authority as local planning authority);
 - (c) section 67(1) of the Housing Act 1988 (housing action trust as local planning authority);
 - (d) section 13(1) of the Housing and Regeneration Act 2008 (Homes and Communities Agency as local planning authority);
 - (e) sections 91, 105 or 105A of the Local Democracy, Economic Development and Construction Act 2009 (local authority and public authority functions);
 - (f) section 198(2) of the Localism Act 2011 (mayoral development corporation as local planning authority).
- (3) This paragraph does not apply in relation to any case set out in paragraphs 12D to 12G (rules in cases involving the Mayor of London or combined authorities).

Supplementary

- 12I. In a case where a direction has been given under section 266(1A) (application for planning permission by the statutory undertaker to be dealt with by the Secretary of State and appropriate Minister) and not been revoked, references to the Secretary of State are to be read as references to the Secretary of State and the appropriate Minister.
- 12J. References in this Part of this Schedule to the local planning authority to whom an application for planning permission was made include references to the local planning authority to whom such an application would have been made had it not been made to the Secretary of State under section 62A.]

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PART 2

CONDITION OF PLANNING PERMISSION RELATING TO BIODIVERSITY GAIN

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 applied (with modifications) (12.2.2024) by The Biodiversity Gain Requirements (Irreplaceable Habitat) Regulations 2024 (S.I. 2024/48), regs. 1(1), 3 (with reg. 4)
- C2** Sch. 7A Pt. 2 applied (with modifications) (12.2.2024) by The Biodiversity Gain (Town and Country Planning) (Modifications and Amendments) (England) Regulations 2024 (S.I. 2024/50), regs. 1(2), 3-8

General condition of planning permission

- 13 (1) Every planning permission granted for the development of land in England shall be deemed to have been granted subject to the condition in sub-paragraph (2).
- (2) The condition is that the development may not be begun unless—
- (a) a biodiversity gain plan has been submitted to the planning authority (see paragraph 14), and
 - (b) the planning authority has approved the plan (see paragraph 15).

Biodiversity gain plan

- 14 (1) For the purposes of paragraph 13(2)(a), a biodiversity gain plan is a plan which—
- (a) relates to development for which planning permission is granted, and
 - (b) specifies the matters referred to in sub-paragraph (2).
- (2) The matters are—
- (a) information about the steps taken or to be taken to minimise the adverse effect of the development on the biodiversity of the onsite habitat and any other habitat,
 - (b) the pre-development biodiversity value of the onsite habitat,
 - (c) the post-development biodiversity value of the onsite habitat,
 - (d) any registered offsite biodiversity gain allocated to the development and the biodiversity value of that gain in relation to the development,
 - (e) any biodiversity credits purchased for the development, and
 - (f) such other matters as the Secretary of State may by regulations specify.
- (3) The Secretary of State may by regulations make provision about—
- (a) any other matters to be included in a biodiversity gain plan;
 - (b) the form of a biodiversity gain plan;
 - (c) the procedure to be followed in relation to the submission of a biodiversity gain plan (including the time by which a plan must be submitted);
 - (d) persons who may or must submit a biodiversity gain plan.

[Section 327ZA applies to the power conferred by sub-paragraph (3) as if a
^{f9}(4) biodiversity gain plan were an “associated document” within the meaning of that section.]

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Textual Amendments

- F9** Sch. 7A para. 14(4) inserted (25.4.2024) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), **ss. 124(3), 255(3)(b)** (with s. 247); [S.I. 2024/452](#), reg. 3(i)

Approval of biodiversity gain plan

- 15 (1) For the purposes of paragraph [13\(2\)\(b\)](#) a planning authority to which a biodiversity gain plan is submitted must approve the plan if, and only if, it is satisfied as to the matters specified in sub-paragraph (2).
- (2) The matters are—
- (a) that the pre-development biodiversity value of the onsite habitat is as specified in the plan,
 - (b) that the post-development biodiversity value of the onsite habitat is at least the value specified in the plan,
 - (c) that, in a case where any registered offsite biodiversity gain is specified in the plan as allocated to the development—
 - (i) the registered offsite biodiversity gain is so allocated (and, if the allocation is conditional, that any conditions attaching to the allocation have been met or will be met by the time the development begins), and
 - (ii) the registered offsite biodiversity gain has the biodiversity value specified in the plan in relation to the development,
 - (d) that any biodiversity credits specified in the plan as purchased for the development have been so purchased,
 - (e) that the biodiversity gain objective is met, and
 - (f) any other matters specified in the plan under paragraph 14(2)(f).

Regulations about determinations

- 16 The Secretary of State may make regulations as to—
- (a) the procedure which a planning authority is to follow in determining whether to approve a biodiversity gain plan (including the time by which a determination must be made);
 - (b) factors which may or must be taken into account in making such a determination;
 - (c) appeals relating to such a determination.

Exceptions

- 17 Paragraph [13](#) does not apply in relation to—
- (a) development for which planning permission is granted—
 - (i) by a development order, or
 - (ii) under section ^{F10}293C (urgent Crown development), or
 - (b) development of such other description as the Secretary of State may by regulations specify.

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Textual Amendments

- F10** Word in Sch. 7A para. 17(a)(ii) substituted (1.5.2025) by [The Town and Country Planning \(Fees and Consequential Amendments\) Regulations 2025 \(S.I. 2025/418\)](#), regs. 1(3), **13(14)(b)**

Modifications for irreplaceable habitat

- 18 (1) The Secretary of State may by regulations make provision modifying or excluding the application of this Part of this Schedule in relation to any development for which planning permission is granted where the onsite habitat is “irreplaceable habitat” as defined in the regulations.
- (2) Regulations under this paragraph must make provision requiring, in relation to any such development, the making of arrangements for the purpose of minimising the adverse effect of the development on the biodiversity of the onsite habitat.
- (3) Regulations under this paragraph may confer powers and duties, including powers and duties in relation to the giving of guidance, on Natural England.

Modifications for particular kinds of planning permission

- 19 (1) The Secretary of State may by regulations make provision modifying the application of this Part of this Schedule in relation to—
- (a) the grant of outline planning permission, where the reservation of matters for subsequent approval has the effect of requiring or permitting development to proceed in phases, or
 - (b) the grant of any kind of planning permission, where the grant is subject to conditions (whether requiring the subsequent approval of any matters or otherwise) having that effect.
- (2) Regulations under this paragraph may include provision for a grant of planning permission referred to in sub-paragraph (1)(a) or (b) to be subject to conditions relating to meeting the biodiversity gain objective referred to in paragraph 2.
- 20 (1) The Secretary of State may by regulations make provision modifying or excluding the application of this Part of this Schedule in relation to development for which—
- (a) planning permission is granted under section 73A (planning permission for development already carried out), or
 - (b) planning permission is granted by an order under section 102 (orders requiring discontinuance of use etc).
- (2) Regulations under this paragraph may in particular include provision—
- (a) for paragraph 13 not to apply in relation to the grant of planning permission referred to in sub-paragraph (1)(a) or (b);
 - (b) for the grant of any such planning permission to be subject to other conditions relating to meeting the biodiversity gain objective.
- (3) The conditions referred to in sub-paragraph (2)(b) may include conditions requiring—
- (a) habitat enhancement on the land to which the planning permission relates;
 - (b) the allocation of registered offsite biodiversity gain to any development for which the planning permission is granted;

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- (c) the purchase of biodiversity credits for any such development.

Further application of this Part

- 21 The Secretary of State may by regulations make provision to apply this Part of this Schedule in relation to development for which planning permission is granted under section 141 or 177(1), with such modifications or exclusions as may be specified in the regulations.]

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Changes and effects yet to be applied to :

- s. 165B inserted by [2024 asc 3 s. 99\(5\)](#)
- s. 7(3) inserted by [2023 c. 55 Sch. 17 para. 2\(2\)](#)
- s. 7A(6) inserted by [2023 c. 55 Sch. 17 para. 2\(4\)](#)
- s. 7ZA inserted by [2023 c. 55 Sch. 17 para. 2\(3\)](#)
- s. 58B and cross-heading inserted by [2023 c. 55 s. 102\(1\)](#)
- s. 59A(3)(ba) inserted by [2023 c. 55 Sch. 8 para. 4\(b\)](#)
- s. 62B(5)(ca) inserted by [2023 c. 55 Sch. 17 para. 2\(5\)](#)
- s. 70(2)(azb) inserted by [2023 c. 55 Sch. 6 para. 3\(a\)](#)
- s. 70(3A) inserted by [2017 c. 20 Sch. 3 para. 2](#)
- s. 70A(5A) inserted by [2023 c. 55 Sch. 6 para. 4\(a\)](#)
- s. 70A(10)(11) inserted by [2023 c. 55 s. 110\(4\)\(b\)](#)
- s. 70B(5A)(5B) inserted by [2023 c. 55 s. 110\(5\)\(b\)](#)
- s. 73B inserted by [2023 c. 55 s. 110\(2\)](#)
- s. 74(1C)(aa) inserted by [2023 c. 55 Sch. 6 para. 5\(b\)](#)
- s. 75ZA and cross-heading inserted by [2016 c. 22 s. 155](#)
- s. 83(1A)-(1C) amendment to earlier affecting provision 2004 c. 5, s. 45(2) by [2011 c. 20 Sch. 8 para. 14\(4\)\(5\)Sch. 25 Pt. 16](#)
- s. 83(1A)-(1C) inserted by [2004 c. 5 s. 45\(2\)](#)
- s. 83(2)-(2B) amendment to earlier affecting provision 2004 c. 5, s. 45(3) by [2011 c. 20 Sch. 8 para. 14\(4\)\(5\)Sch. 25 Pt. 16](#)
- s. 83(2)-(2B) substituted for s. 83(2) by [2004 c. 5 s. 45\(3\)](#)
- s. 83(4) inserted by [2004 c. 5 s. 45\(4\)](#)
- s. 85(1A) inserted by [2004 c. 5 s. 45\(6\)](#)
- s. 93(5)(6) inserted by [2017 c. 20 Sch. 3 para. 6](#)
- s. 94(1)(e) and word inserted by [2023 c. 55 Sch. 9 para. 1\(15\)](#)
- s. 102(1A) inserted by [2023 c. 55 Sch. 6 para. 9\(b\)](#)
- s. 106(1B) inserted by [2024 asc 3 s. 98\(2\)\(a\)](#)
- s. 106(9)(ab) inserted by [2024 asc 3 s. 98\(2\)\(b\)](#)
- s. 106(15) inserted by [2024 asc 3 s. 98\(2\)\(c\)](#)
- s. 106A(9A) inserted by [2023 c. 55 s. 125](#)
- s. 106A(11)(zaa) inserted by [2024 asc 3 s. 98\(3\)](#)
- s. 106D inserted by [2024 asc 3 s. 98\(5\)](#)
- s. 106ZA inserted by [2016 c. 22 s. 158\(1\)](#)
- s. 106ZB inserted by [2016 c. 22 s. 159\(1\)](#)
- s. 108(1A)(1B) inserted by [2015 c. 7 Sch. 4 para. 15\(4\)](#)
- s. 108(3A) inserted by [2004 c. 5 Sch. 6 para. 6](#)
- s. 108(3B)(ba) inserted by [2015 c. 7 Sch. 4 para. 15\(6\)](#)
- s. 108(3B)(ba) word omitted by [2023 c. 55 Sch. 9 para. 1\(16\)\(d\)\(i\)](#)
- s. 108(3B)(bb) inserted by [2023 c. 55 Sch. 9 para. 1\(16\)\(d\)\(ii\)](#)
- s. 108(3DA) inserted by [2015 c. 7 Sch. 4 para. 15\(7\)](#)
- s. 108(3DB) inserted by [2023 c. 55 Sch. 9 para. 1\(16\)\(e\)](#)
- s. 141(6) inserted by [2017 c. 20 Sch. 3 para. 7](#)
- s. 151(7B) inserted by [2024 asc 3 s. 99\(4\)](#)
- s. 169(1)(a) words renumbered as s. 169(1)(a) by [2017 c. 20 s. 26\(5\)\(a\)](#)
- s. 169(1)(b) inserted by [2017 c. 20 s. 26\(5\)\(b\)](#)
- s. 169(7A)(7B) inserted by [2024 asc 3 s. 99\(6\)\(a\)](#)
- s. 170(8D)-(8F) inserted by [2024 asc 3 s. 99\(7\)](#)
- s. 170(8BA) inserted by [2017 c. 20 s. 26\(6\)](#)
- s. 208(5A) inserted by [2008 c. 29 Sch. 10 para. 9\(2\)](#)

- s. 303(10A) inserted by 2015 c. 7 Sch. 4 para. 19(3)
- s. 303(12) inserted by 2015 c. 7 Sch. 4 para. 19(4)
- s. 303A(1A)(za) inserted by 2023 c. 55 Sch. 8 para. 7(2)(a)
- s. 303A(9B) inserted by 2023 c. 55 Sch. 8 para. 7(4)
- s. 303A(10)(za) inserted by 2023 c. 55 Sch. 8 para. 7(5)
- s. 303A(12) inserted by 2023 c. 55 Sch. 8 para. 7(6)
- s. 303ZB inserted by 2023 c. 55 s. 134
- s. 324(1A)(a) words in s. 324(1A) renumbered as s. 324(1A)(a) by 2023 c. 55 Sch. 9 para. 1(20)(a)
- s. 324(1A)(b) and word inserted by 2023 c. 55 Sch. 9 para. 1(20)(b)
- s. 333(3ZZAA) inserted by 2023 c. 55 Sch. 9 para. 1(21)(b)
- s. 333(3ZB) inserted by 2016 c. 22 s. 159(2)
- s. 333(3ZZA) inserted by 2023 c. 55 Sch. 9 para. 1(21)(a)
- Sch. 1 para. 5(4) inserted by 2023 c. 55 Sch. 17 para. 2(7)(c)
- Sch. 1 para. 7(10)(10A) substituted for Sch. 1 para. 7(10) by 2023 c. 55 Sch. 8 para. 11(2)
- Sch. 4B para. 11(3)-(5) inserted by 2017 c. 20 s. 7
- Sch. 4B para. 8(2)(fa) inserted by 2023 c. 55 s. 99(1)(b)
- Sch. 4B para. 8(2)(ca) inserted by 2023 c. 55 s. 102(2)(a)(ii)
- Sch. 4B para. 8(4A)(4B) inserted by 2023 c. 55 s. 102(2)(b)
- Sch. 4B para. 5(5)(za) inserted by 2023 c. 55 Sch. 6 para. 12(a)
- Sch. 4B para. 8(2)(da) inserted by 2023 c. 55 Sch. 6 para. 12(b)
- Sch. 4B para. 8(2)(ea) substituted for Sch. 4B para. 8(2)(e) by 2023 c. 55 s. 99(1)(a)
- Sch. 7 para. 12(1)-(1C) amendment to earlier affecting provision 2004 c. 5 s. 45(9) by 2011 c. 20 Sch. 8 para. 14(7)
- Sch. 7 para. 12(1)-(1C) substituted for Sch. 7 para. 12(1) by 2004 c. 5 s. 45(9)
- Sch. 9 para. 1(1A) inserted by 2023 c. 55 Sch. 6 para. 13(b)
- Sch. 9A inserted by 2016 c. 22 Sch. 13
- Sch. 13 para. 24ZA inserted by 2024 asc 3 s. 99(2)(a)
- Sch. 13 para. 26 and cross-heading inserted by 2024 asc 3 s. 99(2)(b)
- Sch. 13 para. 24A inserted by 2017 c. 20 s. 26(7)

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. 165B inserted by 2024 asc 3 s. 99(5)
- s. 7(3) inserted by 2023 c. 55 Sch. 17 para. 2(2)
- s. 7A(6) inserted by 2023 c. 55 Sch. 17 para. 2(4)
- s. 7ZA inserted by 2023 c. 55 Sch. 17 para. 2(3)
- s. 58B and cross-heading inserted by 2023 c. 55 s. 102(1)
- s. 59A(3)(ba) inserted by 2023 c. 55 Sch. 8 para. 4(b)
- s. 62B(5)(ca) inserted by 2023 c. 55 Sch. 17 para. 2(5)
- s. 70(2)(azb) inserted by 2023 c. 55 Sch. 6 para. 3(a)
- s. 70(3A) inserted by 2017 c. 20 Sch. 3 para. 2
- s. 70A(5A) inserted by 2023 c. 55 Sch. 6 para. 4(a)
- s. 70A(10)(11) inserted by 2023 c. 55 s. 110(4)(b)
- s. 70B(5A)(5B) inserted by 2023 c. 55 s. 110(5)(b)
- s. 73B inserted by 2023 c. 55 s. 110(2)
- s. 74(1C)(aa) inserted by 2023 c. 55 Sch. 6 para. 5(b)
- s. 75ZA and cross-heading inserted by 2016 c. 22 s. 155
- s. 83(1A)-(1C) amendment to earlier affecting provision 2004 c. 5, s. 45(2) by 2011 c. 20 Sch. 8 para. 14(4)(5) Sch. 25 Pt. 16
- s. 83(1A)-(1C) inserted by 2004 c. 5 s. 45(2)
- s. 83(2)-(2B) amendment to earlier affecting provision 2004 c. 5, s. 45(3) by 2011 c. 20 Sch. 8 para. 14(4)(5) Sch. 25 Pt. 16
- s. 83(2)-(2B) substituted for s. 83(2) by 2004 c. 5 s. 45(3)

- s. 83(4) inserted by [2004 c. 5 s. 45\(4\)](#)
- s. 85(1A) inserted by [2004 c. 5 s. 45\(6\)](#)
- s. 93(5)(6) inserted by [2017 c. 20 Sch. 3 para. 6](#)
- s. 94(1)(e) and word inserted by [2023 c. 55 Sch. 9 para. 1\(15\)](#)
- s. 102(1A) inserted by [2023 c. 55 Sch. 6 para. 9\(b\)](#)
- s. 106(1B) inserted by [2024 asc 3 s. 98\(2\)\(a\)](#)
- s. 106(9)(ab) inserted by [2024 asc 3 s. 98\(2\)\(b\)](#)
- s. 106(15) inserted by [2024 asc 3 s. 98\(2\)\(c\)](#)
- s. 106A(9A) inserted by [2023 c. 55 s. 125](#)
- s. 106A(11)(zaa) inserted by [2024 asc 3 s. 98\(3\)](#)
- s. 106D inserted by [2024 asc 3 s. 98\(5\)](#)
- s. 106ZA inserted by [2016 c. 22 s. 158\(1\)](#)
- s. 106ZB inserted by [2016 c. 22 s. 159\(1\)](#)
- s. 108(1A)(1B) inserted by [2015 c. 7 Sch. 4 para. 15\(4\)](#)
- s. 108(3A) inserted by [2004 c. 5 Sch. 6 para. 6](#)
- s. 108(3B)(ba) inserted by [2015 c. 7 Sch. 4 para. 15\(6\)](#)
- s. 108(3B)(ba) word omitted by [2023 c. 55 Sch. 9 para. 1\(16\)\(d\)\(i\)](#)
- s. 108(3B)(bb) inserted by [2023 c. 55 Sch. 9 para. 1\(16\)\(d\)\(ii\)](#)
- s. 108(3DA) inserted by [2015 c. 7 Sch. 4 para. 15\(7\)](#)
- s. 108(3DB) inserted by [2023 c. 55 Sch. 9 para. 1\(16\)\(e\)](#)
- s. 141(6) inserted by [2017 c. 20 Sch. 3 para. 7](#)
- s. 151(7B) inserted by [2024 asc 3 s. 99\(4\)](#)
- s. 169(1)(a) words renumbered as s. 169(1)(a) by [2017 c. 20 s. 26\(5\)\(a\)](#)
- s. 169(1)(b) inserted by [2017 c. 20 s. 26\(5\)\(b\)](#)
- s. 169(7A)(7B) inserted by [2024 asc 3 s. 99\(6\)\(a\)](#)
- s. 170(8D)–(8F) inserted by [2024 asc 3 s. 99\(7\)](#)
- s. 170(8BA) inserted by [2017 c. 20 s. 26\(6\)](#)
- s. 208(5A) inserted by [2008 c. 29 Sch. 10 para. 9\(2\)](#)
- s. 303(10A) inserted by [2015 c. 7 Sch. 4 para. 19\(3\)](#)
- s. 303(12) inserted by [2015 c. 7 Sch. 4 para. 19\(4\)](#)
- s. 303A(1A)(za) inserted by [2023 c. 55 Sch. 8 para. 7\(2\)\(a\)](#)
- s. 303A(9B) inserted by [2023 c. 55 Sch. 8 para. 7\(4\)](#)
- s. 303A(10)(za) inserted by [2023 c. 55 Sch. 8 para. 7\(5\)](#)
- s. 303A(12) inserted by [2023 c. 55 Sch. 8 para. 7\(6\)](#)
- s. 303ZB inserted by [2023 c. 55 s. 134](#)
- s. 324(1A)(a) words in s. 324(1A) renumbered as s. 324(1A)(a) by [2023 c. 55 Sch. 9 para. 1\(20\)\(a\)](#)
- s. 324(1A)(b) and word inserted by [2023 c. 55 Sch. 9 para. 1\(20\)\(b\)](#)
- s. 333(3ZZAA) inserted by [2023 c. 55 Sch. 9 para. 1\(21\)\(b\)](#)
- s. 333(3ZB) inserted by [2016 c. 22 s. 159\(2\)](#)
- s. 333(3ZZA) inserted by [2023 c. 55 Sch. 9 para. 1\(21\)\(a\)](#)
- Sch. 1 para. 5(4) inserted by [2023 c. 55 Sch. 17 para. 2\(7\)\(c\)](#)
- Sch. 1 para. 7(10)(10A) substituted for Sch. 1 para. 7(10) by [2023 c. 55 Sch. 8 para. 11\(2\)](#)
- Sch. 4B para. 11(3)–(5) inserted by [2017 c. 20 s. 7](#)
- Sch. 4B para. 8(2)(fa) inserted by [2023 c. 55 s. 99\(1\)\(b\)](#)
- Sch. 4B para. 8(2)(ca) inserted by [2023 c. 55 s. 102\(2\)\(a\)\(ii\)](#)
- Sch. 4B para. 8(4A)(4B) inserted by [2023 c. 55 s. 102\(2\)\(b\)](#)
- Sch. 4B para. 5(5)(za) inserted by [2023 c. 55 Sch. 6 para. 12\(a\)](#)
- Sch. 4B para. 8(2)(da) inserted by [2023 c. 55 Sch. 6 para. 12\(b\)](#)
- Sch. 4B para. 8(2)(ea) substituted for Sch. 4B para. 8(2)(e) by [2023 c. 55 s. 99\(1\)\(a\)](#)
- Sch. 7 para. 12(1)–(1C) amendment to earlier affecting provision [2004 c. 5 s. 45\(9\)](#) by [2011 c. 20 Sch. 8 para. 14\(7\)](#)
- Sch. 7 para. 12(1)–(1C) substituted for Sch. 7 para. 12(1) by [2004 c. 5 s. 45\(9\)](#)
- Sch. 9 para. 1(1A) inserted by [2023 c. 55 Sch. 6 para. 13\(b\)](#)
- Sch. 9A inserted by [2016 c. 22 Sch. 13](#)
- Sch. 13 para. 24ZA inserted by [2024 asc 3 s. 99\(2\)\(a\)](#)
- Sch. 13 para. 26 and cross-heading inserted by [2024 asc 3 s. 99\(2\)\(b\)](#)

– Sch. 13 para. 24A inserted by [2017 c. 20 s. 26\(7\)](#)