

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006

PART TWO

COMMON PROVISIONS APPLICABLE TO THE ESI FUNDS

TITLE VII

FINANCIAL SUPPORT FROM THE ESI FUNDS

CHAPTER III

Eligibility of expenditure and durability

Article 69

Specific eligibility rules for grants and repayable assistance

1 Contributions in kind in the form of provision of works, goods, services, land and real estate for which no cash payment supported by invoices, or documents of equivalent probative value, has been made, may be eligible on condition that the eligibility rules of the ESI Funds and the programme so provide and that all the following criteria are fulfilled:

- a the public support paid to the operation which includes contributions in kind does not exceed the total eligible expenditure, excluding contributions in kind, at the end of the operation;
- b the value attributed to contributions in kind does not exceed the costs generally accepted on the market in question;
- c the value and the delivery of the contribution can be independently assessed and verified;
- d in the case of provision of land or real estate, a cash payment, for the purposes of a lease agreement of a nominal amount per annum not exceeding a single unit of the currency of the Member State, may be made;
- e in the case of contributions in kind in the form of unpaid work, the value of that work is determined by taking into account the verified time spent and the rate of remuneration for equivalent work.

The value of the land or real estate referred to in point (d) of the first subparagraph of this paragraph shall be certified by an independent qualified expert or duly authorised official body and shall not exceed the limit laid down in point (b) of paragraph 3.

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1303/2013 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

2 Depreciation costs may be considered as eligible where the following conditions are fulfilled:

- a the eligibility rules of the programme allow for it;
- b the amount of the expenditure is duly justified by supporting documents having equivalent probative value to invoices for eligible costs where reimbursed in the form referred to in point (a) of the first subparagraph of Article 67(1);
- c the costs relate exclusively to the period of support for the operation;
- d public grants have not contributed towards the acquisition of the depreciated assets.

3 The following costs shall not be eligible for a contribution from the ESI Funds and from the amount of support transferred from the Cohesion Fund to the CEF as referred to in Article 92(6):

- a interest on debt, except in relation to grants given in the form of an interest rate subsidy or guarantee fee subsidy;
- b the purchase of land not built on and land built on in the amount exceeding 10 % of the total eligible expenditure for the operation concerned. For derelict sites and for those formerly in industrial use which comprise buildings, that limit shall be increased to 15 %. In exceptional and duly justified cases, the limit may be raised above the respective aforementioned percentages for operations concerning environmental conservation;
- c value added tax except where it is non-recoverable under national VAT legislation.

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 1303/2013 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation disapplied by [S.I. 2019/625 reg. 3Sch. 1](#) (This amendment not applied to legislation.gov.uk. Regulations revoked (13.10.2020) by S.I. 2020/1114, regs. 1(2), 2)
- Regulation power to modify conferred by [2023 asc 4 s. 19](#)
- Regulation power to modify conferred by [2020 c. 21 s. 16](#)
- Regulation power to modify conferred by [2020 c. 21 Sch. 5 para. 6](#)
- Regulation power to modify conferred by [2020 c. 21 Sch. 6 para. 7](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 2](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 3](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 4](#)
- Regulation revoked in part by [S.I. 2020/1542 Sch. Pt. 2](#)
- Recital 10 Sentence 2 replacement by [EUR 2018/1046 Regulation](#)
- Art. 69(1) words omitted in earlier amending provision S.I. 2019/785, reg. 11(12)(a)(i)(aa) by [S.I. 2020/1542 reg. 13\(9\)\(h\)\(i\)](#)
- Art. 69(1) words substituted by [S.I. 2019/785 reg. 11\(12\)\(a\)\(i\)\(aa\)](#)
- Art. 69(3) words omitted by [S.I. 2019/785 reg. 11\(12\)\(b\)\(ii\)](#)
- Art. 69(3) words omitted in earlier amending provision S.I. 2019/785, reg. 11(12)(b)(i) by [S.I. 2020/1542 reg. 13\(9\)\(h\)\(ii\)](#)
- Art. 69(3) words substituted by [S.I. 2019/785 reg. 11\(12\)\(b\)\(i\)](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Title 2 omitted by [S.I. 2021/400 reg. 6\(7\)](#)
- Title 3 Ch. 1 omitted by [S.I. 2021/400 reg. 6\(8\)](#)
- Title 7 Ch. 2 heading substituted by [S.I. 2021/400 reg. 6\(22\)](#)
- Title 9 Ch. 1 omitted by [S.I. 2021/400 reg. 6\(30\)](#)
- Title 9 Ch. 2 omitted by [S.I. 2021/400 reg. 6\(30\)](#)
- Pt. 2 Title 8 omitted by [S.I. 2019/785 reg. 12](#)
- Pt. 2 heading substituted by [S.I. 2019/785 reg. 5\(1\)](#)
- Pt. 2 Title 1 heading substituted by [S.I. 2019/785 reg. 5\(2\)](#)
- Pt. 2 heading words omitted in earlier amending provision S.I. 2019/785, reg. 5(1) by [S.I. 2020/1542 reg. 13\(3\)\(a\)](#)
- Pt. 2 Title 1 heading words omitted in earlier amending provision S.I. 2019/785, reg. 5(2) by [S.I. 2020/1542 reg. 13\(3\)\(b\)](#)
- Pt. 3 omitted by [S.I. 2019/785 reg. 14](#)
- Signature words omitted by [S.I. 2019/785 reg. 17\(2\)](#)
- Annex 1 para. 2(3) omitted by [S.I. 2019/785 reg. 18\(5\)\(e\)](#)
- Annex 1 para. 3.1(2) omitted by [S.I. 2019/785 reg. 18\(6\)\(a\)\(ii\)](#)
- Annex 1 para. 3.2(1)(b) omitted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(ii\)](#)
- Annex 1 para. 3.2(1)(f) omitted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(ii\)](#)
- Annex 1 para. 3.3(2) omitted by [S.I. 2019/785 reg. 18\(6\)\(c\)\(ii\)](#)
- Annex 1 para. 4.2(2) omitted by [S.I. 2019/785 reg. 18\(7\)\(c\)\(ii\)](#)
- Annex 1 para. 4.3-4.9 omitted by [S.I. 2019/785 reg. 18\(7\)\(d\)](#)
- Annex 1 para. 6.4(a) omitted by [S.I. 2019/785 reg. 18\(9\)\(d\)\(ii\)](#)
- Annex 1 para. 7.1(3)-(5) omitted by [S.I. 2019/785 reg. 18\(10\)\(a\)\(iii\)](#)
- Annex 1 para. 1 substituted by [S.I. 2019/785 reg. 18\(4\)](#)
- Annex 1 para. 2 heading substituted by [S.I. 2019/785 reg. 18\(5\)\(a\)](#)
- Annex 1 para. 3.2(1) substituted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(i\)](#)

- Annex 1 para. 3.1 word omitted by S.I. 2019/785 reg. 18(6)(a)(i)(bb)
- Annex 1 para. 3.3(1) word omitted by S.I. 2019/785 reg. 18(6)(c)(i)(cc)
- Annex 1 para. 4 word omitted by S.I. 2019/785 reg. 18(7)(a)(iv)
- Annex 1 para. 4.1(1) word omitted by S.I. 2019/785 reg. 18(7)(b)(i)(bb)
- Annex 1 para. 4.1(2) word omitted by S.I. 2019/785 reg. 18(7)(b)(v)
- Annex 1 para. 5.5(2) word omitted by S.I. 2019/785 reg. 18(8)(e)(ii)(bb)
- Annex 1 para. 6.4 word omitted by S.I. 2019/785 reg. 18(9)(d)(i)(bb)
- Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(b)
- Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(c)
- Annex 1 para. 3.1 words omitted by S.I. 2019/785 reg. 18(6)(a)(i)(cc)
- Annex 1 para. 3.3(1) words omitted by S.I. 2019/785 reg. 18(6)(c)(i)(bb)
- Annex 1 para. 3.3(3) words omitted by S.I. 2019/785 reg. 18(6)(c)(iii)
- Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(bb)
- Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(cc)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(aa)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(bb)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(cc)
- Annex 1 para. 5.5(2) words omitted by S.I. 2019/785 reg. 18(8)(e)(ii)(cc)
- Annex 1 para. 5.6 words omitted by S.I. 2019/785 reg. 18(8)(f)
- Annex 1 para. 6.3 words omitted by S.I. 2019/785 reg. 18(9)(c)(i)
- Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(cc)
- Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(dd)
- Annex 1 para. 6.4(d) words omitted by S.I. 2019/785 reg. 18(9)(d)(iv)(bb)
- Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(bb)
- Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(cc)
- Annex 1 para. 7.2-7.4 words omitted by S.I. 2019/785 reg. 18(10)(b)
- Annex 1 para. 2 heading words omitted in earlier amending provision S.I. 2019/785, reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
- Annex 1 para. 4 heading words omitted in earlier amending provision S.I. 2019/785, reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
- Annex 1 para. 1 words omitted in earlier amending provision S.I. 2019/785, reg. 18(4) by S.I. 2020/1542 reg. 13(11)(c)
- Annex 1 para 3s. 3.3(4) words omitted in earlier amending provision S.I. 2019/785, reg. 18(6)(c)(iv) by S.I. 2020/1542 reg. 13(11)(d)
- Annex 1 para 6s. 6.2 words omitted in earlier amending provision S.I. 2019/785, reg. 18(9)(b)(i) by S.I. 2020/1542 reg. 13(11)(e)
- Annex 1 para. 2 heading words substituted by S.I. 2019/785 reg. 18(3)
- Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(i)
- Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(ii)
- Annex 1 para. 3.1 words substituted by S.I. 2019/785 reg. 18(6)(a)(i)(aa)
- Annex 1 para. 3.3(1) words substituted by S.I. 2019/785 reg. 18(6)(c)(i)(aa)
- Annex 1 para. 3.3(4) words substituted by S.I. 2019/785 reg. 18(6)(c)(iv)
- Annex 1 para. 4 heading words substituted by S.I. 2019/785 reg. 18(3)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(i)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(ii)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(iii)
- Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(aa)
- Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(cc)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iii)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iv)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vi)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vii)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(aa)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(bb)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(cc)
- Annex 1 para. 5.1(1) words substituted by S.I. 2019/785 reg. 18(8)(a)(i)(aa)
- Annex 1 para. 5.1(2) words substituted by S.I. 2019/785 reg. 18(8)(a)(ii)
- Annex 1 para. 5.2(2) words substituted by S.I. 2019/785 reg. 18(8)(b)(ii)

- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(aa)
- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(bb)
- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(cc)
- Annex 1 para. 5.3(2) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
- Annex 1 para. 5.3(4) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
- Annex 1 para. 5.4(1) words substituted by S.I. 2019/785 reg. 18(8)(d)
- Annex 1 para. 5.5(1) words substituted by S.I. 2019/785 reg. 18(8)(e)(i)
- Annex 1 para. 5.5(2) words substituted by S.I. 2019/785 reg. 18(8)(e)(ii)(aa)
- Annex 1 para. 5.5(3) words substituted by S.I. 2019/785 reg. 18(8)(e)(iii)
- Annex 1 para. 6.1 words substituted by S.I. 2019/785 reg. 18(9)
- Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(i)
- Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(ii)
- Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(ii)
- Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(iii)
- Annex 1 para. 6.4 words substituted by S.I. 2019/785 reg. 18(9)(d)(i)(aa)
- Annex 1 para. 6.4(b) words substituted by S.I. 2019/785 reg. 18(9)(d)(iii)
- Annex 1 para. 6.4(d) words substituted by S.I. 2019/785 reg. 18(9)(d)(iv)(aa)
- Annex 1 para. 6.5 words substituted by S.I. 2019/785 reg. 18(9)(e)
- Annex 1 para. 7(6) words substituted by S.I. 2019/785 reg. 18(10)(a)(iv)(aa)
- Annex 1 para. 7.1(1) words substituted by S.I. 2019/785 reg. 18(10)(a)(i)
- Annex 1 para. 7.1(2) words substituted by S.I. 2019/785 reg. 18(10)(a)(ii)
- Annex 4 para. 1(d) omitted by S.I. 2021/400 reg. 6(36)(a)(i)
- Annex 4 para. 2 omitted by S.I. 2021/400 reg. 6(36)(b)
- Annex 4 para. 1 words omitted by S.I. 2019/785 reg. 20(2)(a)
- Annex 4 para. 1(e) words omitted by S.I. 2019/785 reg. 20(2)(b)
- Annex 4 para. 1(f) words omitted by S.I. 2019/785 reg. 20(2)(c)
- Annex 4 para. 1 words omitted by S.I. 2021/400 reg. 6(36)(a)(iv)
- Annex 4 para. 1(e) words omitted by S.I. 2021/400 reg. 6(36)(a)(ii)
- Annex 4 para. 1(k) words omitted by S.I. 2021/400 reg. 6(36)(a)(iii)
- Annex 4 para. 1(i)(j) words omitted in earlier amending provision S.I. 2019/785, reg. 20(2)(d) by S.I. 2020/1542 reg. 13(12)(a)
- Annex 4 para. 2(c) words omitted in earlier amending provision S.I. 2019/785, reg. 20(3) by S.I. 2020/1542 reg. 13(12)(b)
- Annex 4 para. 1(i) words substituted by S.I. 2019/785 reg. 20(2)(d)
- Annex 4 para. 1(j) words substituted by S.I. 2019/785 reg. 20(2)(d)
- Annex 4 para. 2(c) words substituted by S.I. 2019/785 reg. 20(3)
- Annex 11 Pt. 1 omitted by S.I. 2019/785 reg. 22(2)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(d)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(f)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(g)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(h)
- Annex 11 Pt. 2 words omitted by S.I. 2019/785 reg. 22(3)(b)
- Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3) (a) by S.I. 2020/1542 reg. 13(13)(a)
- Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3) (c) by S.I. 2020/1542 reg. 13(13)(b)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(a)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(c)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(i)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(ii)
- Annex 11 Pt. 2 table words omitted by S.I. 2020/1470 Sch. 1 para. 7(9)
- Art. 1(1)-(4) omitted by S.I. 2019/785 reg. 4(1)(d)(i)
- Art. 1(5) substituted by S.I. 2019/785 reg. 4(1)(d)(ii)
- Art. 1(6) substituted by S.I. 2019/785 reg. 4(1)(d)(iii) (This amendment not applied to legislation.gov.uk. Reg. 4(1)(d)(iii) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(2)(a)(iii))
- Art. 2(1) omitted by S.I. 2019/785 reg. 4(2)(a)
- Art. 2(4) omitted by S.I. 2021/400 reg. 6(3)(a)

- Art. 2(4) substituted by [S.I. 2019/785 reg. 4\(2\)\(b\)](#)
- Art. 2(4) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(b\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(i\)\(aa\)](#)
- Art. 2(4) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(b\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(i\)\(bb\)](#)
- Art. 2(5) omitted by [S.I. 2021/400 reg. 6\(3\)\(b\)](#)
- Art. 2(5) substituted by [S.I. 2019/785 reg. 4\(2\)\(c\)](#)
- Art. 2(6) substituted by [S.I. 2019/785 reg. 4\(2\)\(d\)](#)
- Art. 2(6) word substituted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(d\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(ii\)](#)
- Art. 2(8) substituted by [S.I. 2019/785 reg. 4\(2\)\(e\)](#)
- Art. 2(8) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(e\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(iii\)\(bb\)](#)
- Art. 2(8) words substituted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(e\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(iii\)\(aa\)](#)
- Art. 2(10) words substituted by [S.I. 2019/785 reg. 4\(2\)\(f\)](#)
- Art. 2(10)(a) omitted by [S.I. 2021/400 reg. 6\(3\)\(c\)\(i\)](#)
- Art. 2(10)(a) words substituted by [S.I. 2020/477 reg. 2\(2\)](#)
- Art. 2(10)(b) words omitted by [S.I. 2021/400 reg. 6\(3\)\(c\)\(ii\)](#)
- Art. 2(13) omitted by [S.I. 2021/400 reg. 6\(3\)\(d\)](#)
- Art. 2(15) omitted by [S.I. 2021/400 reg. 6\(3\)\(e\)](#)
- Art. 2(15) substituted by [S.I. 2019/785 reg. 4\(2\)\(g\)](#)
- Art. 2(15) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(g\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(iv\)](#)
- Art. 2(16) substituted by [S.I. 2019/785 reg. 4\(2\)\(h\)](#)
- Art. 2(19) words omitted by [S.I. 2019/785 reg. 4\(2\)\(i\)](#)
- Art. 2(20) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(21) omitted by [S.I. 2021/400 reg. 6\(3\)\(f\)](#)
- Art. 2(21) words inserted by [S.I. 2019/785 reg. 4\(2\)\(k\)](#)
- Art. 2(22) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(23) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(26) words omitted by [S.I. 2021/400 reg. 6\(3\)\(g\)](#)
- Art. 2(27) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(28) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(28) words inserted by [S.I. 2019/785 reg. 4\(2\)\(l\)](#)
- Art. 2(29) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(29) words omitted by [S.I. 2019/785 reg. 4\(2\)\(m\)](#)
- Art. 2(30) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(30) words omitted by [S.I. 2019/785 reg. 4\(2\)\(m\)](#)
- Art. 2(31)(32) omitted by [S.I. 2019/785 reg. 4\(2\)\(n\)](#)
- Art. 2(33) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(33)(34) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(o\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(v\)](#)
- Art. 2(33) words substituted by [S.I. 2019/785 reg. 4\(2\)\(o\)](#)
- Art. 2(34) words substituted by [S.I. 2019/785 reg. 4\(2\)\(o\)](#)
- Art. 2(35) omitted by [S.I. 2019/785 reg. 4\(2\)\(p\)](#)
- Art. 2(36) substituted by [S.I. 2019/785 reg. 4\(2\)\(q\)](#)
- Art. 2(36) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(q\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(vi\)](#)
- Art. 2(37) substituted by [S.I. 2019/785 reg. 4\(2\)\(r\)](#)
- Art. 2(37) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(r\) by S.I. 2020/1542 reg. 13\(2\)\(b\)\(vii\)](#)
- Art. 2(38) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(39) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(39) words substituted by [S.I. 2019/785 reg. 4\(2\)\(s\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(2)(s) omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(2\)\(b\)\(viii\)](#))
- Art. 2(40)-(46) inserted by [S.I. 2019/785 reg. 4\(2\)\(t\)](#)

- Art. 2(42) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(43) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(t\)](#) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(aa\)](#)
- Art. 2(44) words omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(t\)](#) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(bb\)](#)
- Art. 2(46) omitted in earlier amending provision [S.I. 2019/785, reg. 4\(2\)\(t\)](#) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(cc\)](#)
- Art. 2(47)(48) inserted by [S.I. 2019/748 reg. 74](#)
- Art. 2(47)(a) omitted in earlier amending provision [S.I. 2019/748, reg. 74](#) by [S.I. 2020/1542 reg. 14\(a\)](#)
- Art. 2(48) omitted in earlier amending provision [S.I. 2019/748, reg. 74](#) by [S.I. 2020/1542 reg. 14\(b\)](#)
- Art. 5(1)(a) words omitted by [S.I. 2019/785 reg. 5\(4\)\(b\)](#)
- Art. 8(2) substituted by [S.I. 2019/785 reg. 5\(7\)\(b\)](#)
- Art. 8(2) substituted by [S.I. 2021/400 reg. 6\(6\)](#)
- Art. 8(2) words omitted in earlier amending provision [S.I. 2019/785, reg. 5\(7\)\(b\)](#) by [S.I. 2020/1542 reg. 13\(3\)\(e\)\(ii\)\(aa\)](#)
- Art. 8(2) words omitted in earlier amending provision [S.I. 2019/785, reg. 5\(7\)\(b\)](#) by [S.I. 2020/1542 reg. 13\(3\)\(e\)\(ii\)\(bb\)](#)
- Art. 9(1) substituted by [S.I. 2019/785 reg. 6\(1\)\(a\)](#)
- Art. 11(a) omitted by [S.I. 2019/785 reg. 6\(3\)\(a\)](#)
- Art. 11(c) words substituted by [S.I. 2019/785 reg. 6\(3\)\(c\)](#)
- Art. 11(e) words omitted by [S.I. 2019/785 reg. 6\(3\)\(d\)](#)
- Art. 11(f) words omitted by [S.I. 2019/785 reg. 6\(3\)\(e\)](#)
- Art. 33(1)(c) words substituted by [S.I. 2019/785 reg. 7\(7\)\(a\)\(i\)](#)
- Art. 33(1)(g) words substituted by [S.I. 2019/785 reg. 7\(7\)\(a\)\(ii\)](#)
- Art. 33(1)(g) words substituted in earlier affecting provision [S.I. 2019/785, reg. 7\(7\)\(a\)\(ii\)](#) by [S.I. 2020/1542 reg. 13\(5\)\(d\)](#)
- Art. 37(2)(a) words omitted by [S.I. 2021/400 reg. 6\(12\)\(c\)](#)
- Art. 37(2)(b) words omitted by [S.I. 2020/1470 Sch. 1 para. 7\(2\)\(b\)](#)
- Art. 37(2)(b) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(1\)\(c\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(a\)\(ii\)](#)
- Art. 37(2)(b) words substituted by [S.I. 2019/785 reg. 8\(1\)\(c\)](#)
- Art. 37(2)(d) words substituted by [S.I. 2019/785 reg. 8\(1\)\(d\)](#)
- Art. 38(4)(a) substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(i\)](#)
- Art. 38(4)(a) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(2\)\(d\)\(i\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(b\)\(i\)](#)
- Art. 38(4)(b)(i) omitted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(aa\)](#)
- Art. 38(4)(b)(iii) words omitted by [S.I. 2019/1422 reg. 14\(3\)](#)
- Art. 38(4)(b)(iii) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(2\)\(d\)\(ii\)\(dd\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(b\)\(ii\)](#)
- Art. 38(4)(b)(iii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(cc\)](#)
- Art. 38(4)(b)(iii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(dd\)](#)
- Art. 38(4)(b)(ii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(bb\)](#)
- Art. 38(7)(a) omitted by [S.I. 2021/400 reg. 6\(13\)\(b\)\(i\)](#)
- Art. 38(7)(b) words omitted by [S.I. 2021/400 reg. 6\(13\)\(b\)\(ii\)](#)
- Art. 40(5A) omitted by [S.I. 2021/400 reg. 6\(14\)\(c\)](#)
- Art. 40(5A) words substituted by [S.I. 2019/785 reg. 8\(4\)\(d\)](#)
- Art. 41(1)(a) substituted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(ii\)](#)
- Art. 41(1)(b) words omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(iii\)](#)
- Art. 41(1)(c) omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(iv\)](#)
- Art. 41(1)(d) words omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(v\)](#)
- Art. 42(4)(a) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(5\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(c\)](#)
- Art. 42(4)(a) words substituted by [S.I. 2019/785 reg. 8\(5\)](#)
- Art. 43a(i) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(7\)\(a\)\(i\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(e\)](#)

- Art. 44(1)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 8(8)(b) by [S.I. 2020/1542 reg. 13\(6\)\(f\)\(ii\)](#)
- Art. 44(1)(b) words substituted by [S.I. 2019/785 reg. 8\(8\)\(b\)](#)
- Art. 59(1A) substituted by [S.I. 2019/785 reg. 10\(2\)\(b\)](#)
- Art. 59(3)(a) omitted by [S.I. 2019/785 reg. 10\(2\)\(d\)\(ii\)](#)
- Art. 59(3)(b) words substituted by [S.I. 2019/785 reg. 10\(2\)\(d\)\(iii\)](#)
- Art. 61(7)(a) omitted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(i\)](#)
- Art. 61(7)(b) sum substituted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(i\)](#)
- Art. 61(7)(d) omitted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(ii\)](#)
- Art. 61(7)(h) omitted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(iii\)](#)
- Art. 61(7)(h) words substituted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(ii\)\(aa\)](#)
- Art. 61(7)(h) words substituted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(ii\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(2)(f)(ii)(bb) omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(9\)\(a\)\(ii\)](#))
- Art. 63(1)(b) words substituted by [S.I. 2019/785 reg. 11\(4\)\(a\)](#)
- Art. 64(1)(b) words omitted by [S.I. 2019/785 reg. 11\(5\)\(a\)\(ii\)](#)
- Art. 65(8)(a) omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(i\)](#)
- Art. 65(8)(e) omitted by [S.I. 2020/1470 Sch. 1 para. 7\(7\)](#)
- Art. 65(8)(f) words omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(ii\)](#)
- Art. 65(8)(g) words omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(iii\)](#)
- Art. 65(8)(h) omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(iv\)](#)
- Art. 65(8)(h) words substituted by [S.I. 2019/785 reg. 11\(6\)\(d\)\(ii\)\(aa\)](#)
- Art. 65(8)(h) words substituted by [S.I. 2019/785 reg. 11\(6\)\(d\)\(ii\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(6)(d)(ii)(bb) omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(9\)\(e\)\(v\)\(bb\)](#))
- Art. 65(8)(i) words substituted by [S.S.I. 2020/477 reg. 2\(7\)\(c\)](#)
- Art. 67(1)(e) words substituted by [S.I. 2019/748 reg. 84\(a\)](#)
- Art. 67(5)(b) omitted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(ii\)](#)
- Art. 67(5)(c) words substituted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(iii\)](#)
- Art. 67(5)(d) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(ii\)](#)
- Art. 67(5)(e) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(iii\)](#)
- Art. 67(5)(aa) sum substituted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(i\)\(bb\)](#)
- Art. 67(5)(aa) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(i\)\(aa\)](#)
- Art. 67(5)(aa) words substituted by [S.S.I. 2020/477 reg. 2\(8\)](#)
- Art. 67(5)(aa) words substituted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(i\)](#)
- Art. 69(1)(d) words substituted by [S.I. 2019/785 reg. 11\(12\)\(a\)\(i\)\(bb\)](#)
- Art. 70(2)(b) substituted by [S.I. 2019/785 reg. 11\(13\)\(b\)\(ii\)](#)
- Art. 70(2)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 11(13)(b)(ii) by [S.I. 2020/1542 reg. 13\(9\)\(i\)\(ii\)](#)
- Art. 70(2)(c) omitted by [S.I. 2021/400 reg. 6\(28\)\(b\)](#)
- Art. 125(2)(a) omitted by [S.I. 2021/400 reg. 6\(31\)](#)
- Art. 125(2)(b) omitted by [S.I. 2021/400 reg. 6\(31\)](#)
- Art. 125(2)(b) substituted by [S.I. 2019/785 reg. 15\(2\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(10\)](#))
- Art. 125(2)(e) words omitted by [S.I. 2019/785 reg. 15\(2\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(10\)](#))
- Art. 125(3)(b) words omitted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(i\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(10\)](#))
- Art. 125(3)(b) words substituted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(i\)\(aa\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(10\)](#))
- Art. 125(3)(f) words substituted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(10\)](#))

- Art. 125(3)(g) words omitted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(a) word substituted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(d) words omitted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(e) omitted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(a) words substituted by [S.I. 2019/785 reg. 15\(3\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(g) words omitted by [S.I. 2019/785 reg. 15\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(h) omitted by [S.I. 2019/785 reg. 15\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 132(2)(a) omitted by [S.I. 2021/400 reg. 6\(33\)\(b\)](#)