

Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency

CHAPTER IV

RULES ON CHECKS

SECTION I

General rules

Article 41 **E+S+N.I.**

Reduction of on-the-spot checks

[^{F1}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply:

- i the relevant constituent nation shall conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F2}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F3}2 [^{F4}The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

[^{F5} ...]

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. 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](#)

3 Where any of the cumulative conditions laid down in paragraph 1 [^{F6}or any additional condition provided for in sector-specific legislation] is no longer met, [^{F7}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

- E1** This version of this provision applies to England, Scotland and Northern Ireland only; a separate version has been created for Wales

Textual Amendments

- F1** Art. 41(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(a)**
- F2** Art. 41(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Art. 41(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(b)**
- F4** Words in Art. 41(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in Art. 41(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in Art. 41(3) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(i)**
- F7** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 41

Reduction of on-the-spot checks

[^{F26}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);

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- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F27}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply, the paying agency must confirm that—

- a the internal control system is functioning correctly; and
- b the error rate for the population concerned was below the materiality threshold of 2.0%.]

[^{F28}2 [^{F29}The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

^{F30} ...]

3 Where any of the cumulative conditions laid down in paragraph 1 [^{F31}or any additional condition provided for in sector-specific legislation] is no longer met, [^{F32}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

- E2** This version of this provision applies to Wales only; a separate version has been created for England, Scotland and Northern Ireland

Textual Amendments

- F26** Art. 41(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F27** Art. 41(1) substituted (W.) (31.12.2020 in so far as it relates to direct payments) by [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(6)**
- F28** Art. 41(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(b)**
- F29** Words in Art. 41(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F30** Words in Art. 41(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F31** Words in Art. 41(3) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(i)**
- F32** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to](#)

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. 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](#)

Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 2

Scrutiny of transactions

Article 42

Scrutiny by ^[F8]the relevant authorities

1 The systematic scrutiny of the commercial documents of undertakings referred to in Article 80(1) of Regulation (EU) No 1306/2013 shall apply, for each period of scrutiny referred to in paragraph 4 of this Article, to a number of undertakings which may not be less than half the undertakings whose receipts or payments, or the sum thereof, under the system of financing ^[F9]of the direct payment and CMO support], exceeded EUR 150 000 ^[F10]in the United Kingdom financial year] preceding the beginning of the period of scrutiny in question.

2 In relation to each scrutiny period, ^[F11]the relevant authority] shall, without prejudice to their obligations laid down in Article 80(1) of Regulation (EU) No 1306/2013, select the undertakings to be scrutinised on the basis of a risk analysis for all measures where it is practicable to do so. ^[F12]A relevant authority] shall submit to the ^[F13]Accounting Officer] their proposals for the use of the risk analysis at least six months before the beginning of the scrutiny period. The proposals shall include all relevant information concerning the approach, the techniques and the data used for the analysis, and the criteria and expected method of implementation of the checks to be carried out. ^{F14}.... Each ^[F15]relevant authority] shall take account of the ^[F16]Accounting Officer's] comments on the risk-analysis proposal, which shall be given within eight weeks of receipt.

3 For measures for which a ^[F17]relevant authority] considers the use of a risk analysis not to be practicable, it shall be compulsory for undertakings the sum of whose receipts or payments or the sum of those two amounts within the system of financing ^[F18]of the direct payment and CMO support] exceeded EUR 350 000 and which were not scrutinised in accordance with this Regulation and Chapter III of Title V of Regulation (EU) No 1306/2013 during either of the two preceding scrutiny periods, to be scrutinised.

4 The scrutiny period shall run from 1 July to 30 June of the following year. Scrutiny shall cover a period of at least 12 months ending during the previous scrutiny period; it may be extended for periods, to be determined by the ^[F19]relevant authority], preceding or following the 12-month period.

Textual Amendments

- F8** Words in Art. 42 heading substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(18)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

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- F9** Words in Art. 42(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(b\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F10** Words in Art. 42(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(b\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F11** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F12** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F13** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(v\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F14** Words in Art. 42(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(iii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F15** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(iv\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F16** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(vi\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F17** Words in Art. 42(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(d\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F18** Words in Art. 42(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(d\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F19** Words in Art. 42(4) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(e\)](#); 2020 c. 1, Sch. 5 para. 1(1)

Article 43

Access to commercial documents

Undertakings shall keep the commercial documents for at least three years, starting from the end of the year in which they were drawn up. [^{F20}The relevant authority] may prescribe a longer period for the retention of these documents.

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Textual Amendments

F20 Words in Art. 43 substituted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(19)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F21}Article 44

Joint actions

Textual Amendments

F21 Art. 44 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(20)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F22}Article 45

Mutual assistance

Textual Amendments

F22 Art. 45 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(20)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 46

Annual programmes and reports

1 The annual programme of scrutinies referred to in Article 84 of Regulation (EU) No 1306/2013 shall be drawn up in accordance with the specimen form shown in Annex XI to this Regulation.

2 The annual report referred to in Article 86(1) of Regulation (EU) No 1306/2013 shall set out any difficulties encountered and the measures taken to overcome them and put forward, where appropriate, suggestions for improvements.

It shall include detailed information on each of the aspects of the application of Chapter III of Title V of Regulation (EU) No 1306/2013 listed in Annex XII to this Regulation, set out in clearly identified sections under the headings referred to in that Annex.

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3 The information to be submitted under this Article and Article 45 may be communicated in paper form or in electronic form, in a format to be agreed between the sender and the recipient.

F²³4

Textual Amendments

F23 Art. 46(4) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(21)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Article 47

Special departments

1 The special departments referred to in Article 85 of Regulation (EU) No 1306/2013 shall be responsible, in addition to the tasks referred to in that Article, for:

- a training the national officials responsible for carrying out the scrutiny referred to in this Section, to enable them to acquire sufficient knowledge to perform their duties;
- b administering the scrutiny reports and any other documents relating to the scrutinies carried out and provided for under Chapter III of Title V of Regulation (EU) No 1306/2013
- c the preparation and communication of the programmes referred to in Article 84 of Regulation (EU) No 1306/2013 and the reports referred to in Article 86(1) of that Regulation.

2 Special departments shall be entrusted by [F²⁴a relevant authority] with all the powers necessary to perform the tasks referred to in paragraph 1.

They shall consist of a sufficient number of officials who are suitably trained to carry out those tasks.

3 [F²⁵A relevant authority] where the minimum number of undertakings to control is less than 10 shall not be required to establish a special department.

Textual Amendments

F24 Words in Art. 47(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(22)(i)**; 2020 c. 1, **Sch. 5 para. 1(1)**

F25 Words in Art. 47(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(22)(ii)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- regulations amended by [S.R. 2021/40 reg. 9\(1\)](#)

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

- Annex 13 para. 2B inserted by [S.S.I. 2023/150 reg. 7\(7\)](#)
- Annex 13 para. 2A inserted by [S.I. 2023/124 reg. 7\(5\)](#)
- Art. 4(1)(i) omitted by [S.I. 2021/400 reg. 5\(2\)\(a\)](#)
- Art. 4(1)(ii) words omitted by [S.I. 2021/400 reg. 5\(2\)\(b\)](#)
- Art. 11(5A) inserted by [S.I. 2023/124 reg. 7\(2\)](#)
- Art. 11(5B) inserted by [S.S.I. 2023/150 reg. 7\(2\)](#)
- Art. 12(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 12(4) inserted by [S.S.I. 2023/150 reg. 7\(3\)](#)
- Art. 16(1)(b) words omitted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(1)(b) words substituted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 16(4) inserted by [S.S.I. 2023/150 reg. 7\(4\)](#)
- Art. 17(2A) inserted by [S.I. 2023/124 reg. 7\(4\)](#)
- Art. 17(2B) inserted by [S.S.I. 2023/150 reg. 7\(5\)](#)
- Art. 18(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 18(4) inserted by [S.S.I. 2023/150 reg. 7\(6\)](#)
- Art. 47(1)(a) word substituted by [S.I. 2023/816 reg. 7\(3\)\(c\)](#)
- Art. 47(1)(b) word substituted by [S.I. 2023/816 reg. 7\(3\)\(d\)](#)
- Art. 47(1)(c) words substituted by [S.I. 2023/816 reg. 7\(3\)\(e\)](#)
- Art. 64(a) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))
- Art. 64(d) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))