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PROSPECTIVE

SCHEDULE 5

INCOME FROM CAPITAL

PART I

CAPITAL DISREGARDED FOR THE PURPOSE OF CALCULATING INCOME

1. Any premises or land acquired for occupation by the claimant which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the claimant to obtain possession and commence occupation of the premises or land.

Commencement Information

I1 Sch. 5 para. 1 in operation at 6.10.2003, see [reg. 1\(1\)](#)

2. Any premises which the claimant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises or land.

Commencement Information

I2 Sch. 5 para. 2 in operation at 6.10.2003, see [reg. 1\(1\)](#)

3. Any premises which the claimant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the claimant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

Commencement Information

I3 Sch. 5 para. 3 in operation at 6.10.2003, see [reg. 1\(1\)](#)

4. Any premises occupied in whole or in part –
- (a) by a partner or close relative of a single claimant as his home where that person is either aged 60 or over or incapacitated;
 - (b) by the former partner of the claimant as his home, but this provision shall not apply where the former partner is a person from whom the claimant is estranged or divorced.

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Commencement Information

I4 Sch. 5 para. 4 in operation at 6.10.2003, see [reg. 1\(1\)](#)

5. Any future interest in property of any kind, other than land or premises in respect of which the claimant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.

Commencement Information

I5 Sch. 5 para. 5 in operation at 6.10.2003, see [reg. 1\(1\)](#)

6.—(1) Where a claimant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph –

“dwelling” includes any garage, garden and outbuildings, which were formerly occupied by the claimant as his home, together with –

- (a) any agricultural land adjoining that dwelling, and
- (b) any land not adjoining that dwelling which it is impracticable or unreasonable to sell separately;

“lone parent” means a person who has no partner and who is responsible for, and a member of the same household as, a child;

“child” means a person treated as a child for the purposes of Part IX of the Contributions and Benefits Act.

Commencement Information

I6 Sch. 5 para. 6 in operation at 6.10.2003, see [reg. 1\(1\)](#)

7. Any premises or land where the claimant is taking reasonable steps to dispose of the whole of his interest in those premises or that land, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises or that land.

Commencement Information

I7 Sch. 5 para. 7 in operation at 6.10.2003, see [reg. 1\(1\)](#)

8. All personal possessions.

Commencement Information

I8 Sch. 5 para. 8 in operation at 6.10.2003, see [reg. 1\(1\)](#)

9. The assets of any business owned in whole or in part by the claimant and for the purposes of which he is engaged as a self-employed earner or, if he has ceased to be engaged, for such period as may be reasonable in the circumstances to allow for disposal of those assets.

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Commencement Information

I9 Sch. 5 para. 9 in operation at 6.10.2003, see [reg. 1\(1\)](#)

10. The surrender value of any policy of life insurance.

Commencement Information

I10 Sch. 5 para. 10 in operation at 6.10.2003, see [reg. 1\(1\)](#)

11. The value of any funeral plan contract and for this purpose, “funeral plan contract” means a contract under which –

- (a) the claimant makes one or more payments to another person (“the provider”);
- (b) the provider undertakes to provide, or secure the provision of, a funeral in the United Kingdom or in the Republic of Ireland for the claimant on his death; and
- (c) the sole purpose of the plan is to provide or secure the provision of a funeral for the claimant on his death.

Commencement Information

I11 Sch. 5 para. 11 in operation at 6.10.2003, see [reg. 1\(1\)](#)

12. Where an ex-gratia payment has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or internment of –

- (a) the claimant;
- (b) the claimant’s partner;
- (c) the claimant’s deceased spouse, or
- (d) the claimant’s partner’s deceased spouse,

by the Japanese during the Second World War, an amount equal to that payment.

Commencement Information

I12 Sch. 5 para. 12 in operation at 6.10.2003, see [reg. 1\(1\)](#)

13.—(1) Subject to sub-paragraph (2), the amount of any trust payment made to a claimant or a claimant’s partner where one of the partners –

- (a) is a diagnosed person;
- (b) was a diagnosed person’s partner at the time of the diagnosed person’s death;
- (c) is a parent of a diagnosed person, a person acting in place of the diagnosed person’s parents or a person who was so acting at the date of the diagnosed person’s death.

(2) Where –

- (a) sub-paragraph (1)(a) or (b) applies, it shall apply for the period beginning on and including the date on which the trust payment is made and ending on the date on which the partner dies;
- (b) sub-paragraph (1)(c) applies, it shall apply for the period beginning on and including the date on which the trust payment is made and ending 2 years after that date.

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(3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to a claimant or a claimant's partner where one of the partners –

- (a) is the diagnosed person;
- (b) was a diagnosed person's partner at the date of the diagnosed person's death, or
- (c) is a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death.

(4) Where –

- (a) sub-paragraph (3)(a) or (b) applies, it shall apply for the period beginning on and including the date on which the trust payment is made and ending on the date on which the partner dies;
- (b) sub-paragraph (3)(c) applies, it shall apply for the period beginning on and including the date on which the trust payment is made and ending 2 years after that date.

(5) In this paragraph, a reference to a person –

- (a) being the diagnosed person's partner;
- (b) acting in place of the diagnosed person's parents,

at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person being in a residential care home or nursing home.

(6) In this paragraph –

“diagnosed person” means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld-Jakob disease;

“relevant trust” means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;

“trust payment” means a payment under a relevant trust.

Commencement Information

I13 Sch. 5 para. 13 in operation at 6.10.2003, see [reg. 1\(1\)](#)

14. The amount of any payment, other than a war disablement pension or a war widow's or widower's pension, to compensate for the fact that the claimant, the claimant's partner, the claimant's deceased spouse or the claimant's partner's deceased spouse –

- (a) was a slave labourer or a forced labourer;
- (b) had suffered property loss or had suffered personal injury, or
- (c) was a parent of a child who had died,

during the Second World War.

Commencement Information

I14 Sch. 5 para. 14 in operation at 6.10.2003, see [reg. 1\(1\)](#)

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15.—(1) Any payment made under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust (“the Trusts”), the Fund, the Eileen Trust or the Independent Living Funds.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of that person’s partner or former partner from whom he is not, or where that person has died was not, estranged or divorced.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced, which derives from a payment made under any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of the person who is suffering from haemophilia or who is a qualifying person.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under any of the Trusts to which sub-paragraph (1) refers, where –

(a) that person has no partner or former partner from whom he is not estranged or divorced, nor any child who is or had been a member of that person’s household, and

(b) the payment is made either –

(i) to that person’s parent or step-parent, or

(ii) where that person at the date of the payment is a child or a student who has not completed his full-time education and has no parent or step-parent, to any person standing in the place of his parent,

but only for a period from and including the date of the payment until the end of 2 years from that person’s death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under any of the Trusts to which sub-paragraph (1) refers, where –

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced, nor any child who was or had been a member of his household, and

(b) the payment is made either –

(i) to that person’s parent or step-parent, or

(ii) where that person at the relevant date was a child or a student who had not completed his full-time education and had no parent or step-parent, to any person standing in place of his parent,

but only for a period of 2 years from and including the relevant date.

(6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund and the Eileen Trust.

(8) In this paragraph –

“child” means any person treated as a child for the purposes of Part IX of the Contributions and Benefits Act (child benefit);

“course of study” means any course of study, whether or not it is a sandwich course and whether or not a grant is made for undertaking or attending it;

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“qualifying course” means a qualifying course as defined for the purposes of Parts II and IV of the Jobseeker’s Allowance Regulations;

“sandwich course” has the meaning given in regulation 5(2) of the Education (Student Support) Regulations (Northern Ireland) 2000⁽¹⁾, regulation 5(2) of the Education (Student Support) Regulations 2001⁽²⁾ or regulation 5(2) of the Education (Student Loans) (Scotland) Regulations 2000⁽³⁾, as the case may be;

“student” means a person, other than a person in receipt of a training allowance, who is attending or undertaking –

- (a) a course of study at an educational establishment, or
- (b) a qualifying course;

“training allowance” means an allowance (whether by way of periodical grants or otherwise) payable –

- (a) out of public funds by a government department or by or on behalf of the Department for Employment and Learning;
- (b) to a person for his maintenance or in respect of a member of his family, and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, that department or approved by that department in relation to him or so provided or approved by or on behalf of the Department for Employment and Learning,

but it does not include an allowance paid by any government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 1 of the Employment and Training Act (Northern Ireland) 1950 or is training as a teacher.

Commencement Information

I15 Sch. 5 para. 15 in operation at 6.10.2003, see [reg. 1\(1\)](#)

16.—(1) An amount equal to the amount of any payment made in consequence of any personal injury to the claimant or, if the claimant has a partner, to the partner.

(2) Where the whole or part of the payment is administered –

- (a) by the High Court under the provisions of Order 80 or 109 of the Rules of the Supreme Court (Northern Ireland) 1980⁽⁴⁾ or by a county court under Order 3 or 44 of the County Court Rules (Northern Ireland) 1981⁽⁵⁾ or Article 21 of the County Courts (Northern Ireland) Order 1980⁽⁶⁾; or
- (b) in accordance with the terms of a trust established for the benefit of the claimant or his partner,

the whole of the amount so administered.

(1) S.R. 2000 No. 213

(2) S.I. 2001 No. 951

(3) S.I.2000/200

(4) S.R. 1980 No. 346; Order 109 was added by S.R. 1986 No. 184

(5) S.R. 1981 No. 225; Orders 3 and 44 were amended by S.R. 1986 No. 215 and S.R. 1988 No. 100

(6) S.I. 1980/397 (N.I. 3)

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Commencement Information

I16 Sch. 5 para. 16 in operation at 6.10.2003, see [reg. 1\(1\)](#)

17. Any amount specified in paragraphs 18 to 20 –

- (a) in a case where there is an assessed income period, until the end of that period or until the expiration of one year from the date of payment, whichever is the later, or
- (b) in any other case, for a period of one year beginning with and including the date of receipt.

Commencement Information

I17 Sch. 5 para. 17 in operation at 6.10.2003, see [reg. 1\(1\)](#)

18. Amounts paid under a policy of insurance in connection with the loss of or damage to the property occupied by the claimant as his home and to his personal possessions.

Commencement Information

I18 Sch. 5 para. 18 in operation at 6.10.2003, see [reg. 1\(1\)](#)

19. So much of any amounts paid to the claimant or deposited in the claimant's name for the sole purpose of –

- (a) purchasing premises which the claimant intends to occupy as his home, or
- (b) effecting essential repairs or alterations to the premises occupied or intended to be occupied by the claimant as his home.

Commencement Information

I19 Sch. 5 para. 19 in operation at 6.10.2003, see [reg. 1\(1\)](#)

20.—(1) Any amount paid –

- (a) by way of arrears of benefit;
- (b) by way of compensation for the late payment of benefit;
- (c) in lieu of the payment of benefit, or
- (d) by way of a payment made by the Northern Ireland Housing Executive to the claimant or his partner, or to another person on their behalf, relating to housing support services under Article 4 of the Housing Support Services (Northern Ireland) Order 2002(7).

(2) In paragraph (1) “benefit” means –

- (a) attendance allowance under section 64 of the Contributions and Benefits Act;
- (b) disability living allowance;
- (c) income support;
- (d) income-based jobseeker's allowance;
- (e) housing benefit;
- (f) state pension credit;

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- (g) an allowance under section 70 of the Contributions and Benefits Act (carer's allowance);
- (h) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part II of Schedule 8 to the Contributions and Benefits Act;
- (i) any amount included on account of the claimant's exceptionally severe disablement in a war disablement pension or a war widow's or widower's pension;
- (j) council tax benefit;
- (k) social fund payments;
- (l) child benefit;
- (m) working tax credit under the Tax Credits Act 2002⁽⁸⁾;
- (n) child tax credit under the Tax Credits Act 2002.

.....
Commencement Information

I20 Sch. 5 para. 20 in operation at 6.10.2003, see [reg. 1\(1\)](#)

21. Where a capital asset is held in a currency other than sterling, any banking charge or commission payable in converting that capital into sterling.

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Commencement Information

I21 Sch. 5 para. 21 in operation at 6.10.2003, see [reg. 1\(1\)](#)

22. The value of the right to receive income from an occupational or personal pension scheme.

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Commencement Information

I22 Sch. 5 para. 22 in operation at 6.10.2003, see [reg. 1\(1\)](#)

23. The value of a right to receive income under a retirement annuity contract.

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Commencement Information

I23 Sch. 5 para. 23 in operation at 6.10.2003, see [reg. 1\(1\)](#)

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Changes and effects yet to be applied to :

- Regulations applied (with modifications) by [S.R. 2010/312 reg. 16\(2\)\(g\)](#)Sch. 3
- Regulations modified (temp.) by [S.R. 2020/63 reg. 2\(1\)](#)reg. 2(2)(c)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1 para. 6(10)-(12) added by [S.R. 2003/191 reg. 23\(6\)](#)
- Sch. 1 para. 1(2)(ba) inserted by [S.R. 2016/228 reg. 25\(4\)\(a\)\(v\)](#)
- Sch. 1 Pt. 1 para. 1(4) inserted by [S.R. 2016/236 reg. 31\(7\)\(e\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 1 para. 1(2)(bb) inserted by [S.I. 2022/177 art. 23\(3\)\(e\)](#)
- Sch. 1 para. 1(2)(bb) words substituted by [S.I. 2022/530 art. 8\(2\)](#)
- Sch. 2 para. 14(6)(b)(iii) and preceding word added by [S.R. 2016/228 reg. 25\(5\)\(b\)\(i\)\(bb\)](#)
- Sch. 2 para. 13(5) added by [S.R. 2017/176 Sch. 5 para. 3\(d\)\(iii\)](#)
- Sch. 2 para. 14(8)(d) added by [S.R. 2017/219 reg. 5\(4\)](#)
- Sch. 2 para. 5(1A) inserted by [S.R. 2003/191 reg. 23\(7\)\(a\)](#)
- Sch. 2 para. 7(4A)-(4C) inserted by [S.R. 2003/191 reg. 23\(7\)\(b\)\(iii\)](#)
- Sch. 2 para. 14(7)(cc) inserted by [S.R. 2003/191 reg. 23\(7\)\(c\)](#)
- Sch. 2 para. 14(dd) inserted by [S.R. 2006/359 reg. 14\(5\)\(b\)](#)
- Sch. 2 para. 1(2)(b)(v) and preceding word inserted by [S.R. 2016/236 reg. 31\(8\)\(a\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 2 para. 14(7)(h) inserted by [S.R. 2016/236 reg. 31\(8\)\(b\)\(iii\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 2 para. 14(9) inserted by [S.R. 2016/236 reg. 31\(8\)\(b\)\(iv\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 2 para. 14(2A) inserted by [S.R. 2017/176 Sch. 5 para. 3\(e\)](#)
- Sch. 2 para. 14(8)(ba) inserted by [S.R. 2020/108 reg. 4\(3\)\(b\)](#)
- Sch. 2 para. 14(8)(bb)(bc) inserted by [S.R. 2021/345 reg. 4\(3\)](#)
- Sch. 2 para. 14(8)(bd) inserted by [S.R. 2023/97 reg. 4\(3\)](#)
- Sch. 2 para. 14(6)(b)(iia) inserted by [S.I. 2022/177 art. 23\(4\)\(a\)\(ii\)](#)
- Sch. 2 para. 14(7)(cc) omitted by [S.R. 2017/242 reg. 5\(2\)\(b\)](#)
- Sch. 2 para. 1(2)(b)(iii) substituted by [S.R. 2014/275 reg. 4\(3\)\(a\)](#)
- Sch. 2 para. 14(7)(g) word inserted by [S.R. 2013/67 reg. 5](#)
- Sch. 2 para. 14(7)(f) word omitted by [S.R. 2016/236 reg. 31\(8\)\(b\)\(i\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 2 para. 1(2)(b)(iv) words inserted by [S.R. 2016/175 reg. 6](#)
- Sch. 2 para. 14(6)(b)(zi) words inserted by [S.I. 2013/3021 art. 23\(5\)\(c\)](#)

- Sch. 2 para. 14(7)(g) words omitted by [S.R. 2017/51 Sch. 1 para. 5\(3\)\(b\)\(i\)](#)
- Sch. 2 para. 1(2)(b)(ii) words substituted by [S.R. 2005/580 reg. 7\(4\)\(a\)](#)
- Sch. 2 para. 5(1A) words substituted by [S.R. 2006/407 Sch. 2 para. 11\(4\)\(a\)](#)
- Sch. 2 para. 14(7)(dd) words substituted by [S.R. 2006/407 Sch. 2 para. 11\(4\)\(c\)](#)
- Sch. 2 para. 9(2B) words substituted by [S.R. 2014/105 reg. 5\(6\)](#)
- Sch. 2 para. 14(7)(g) words substituted by [S.R. 2016/236 reg. 31\(8\)\(b\)\(ii\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 2 para. 1(2)(b)(v) words substituted by [S.R. 2017/146 Sch. 1 para. 5](#) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- Sch. 2 para. 1(2)(b) words substituted by [S.R. 2017/51 Sch. 1 para. 5\(3\)\(a\)](#)
- Sch. 2 para. 14(7)(g) words substituted by [S.R. 2017/51 Sch. 1 para. 5\(3\)\(b\)\(ii\)](#)
- Sch. 2A inserted by [S.R. 2018/135 reg. 2\(3\)](#)
- Sch. 2A para. 9(3)(aa) inserted by [S.I. 2021/786 art. 11\(2\)\(b\)](#)
- Sch. 2A para. 9(1)(a) sum confirmed by [S.R. 2019/188 art. 25\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum confirmed by [S.R. 2019/188 art. 25\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 10(1)(b) sum confirmed by [S.R. 2019/188 art. 25\(7\)](#)
- Sch. 2A para. 9(1)(a) sum confirmed by [S.R. 2019/58 art. 26\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum confirmed by [S.R. 2019/58 art. 26\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 10(1)(b) sum confirmed by [S.R. 2019/58 art. 26\(7\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2019/188 art. 25\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2019/58 art. 26\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2020/40 art. 30\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2020/40 art. 30\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2020/40 art. 30\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 10 sum substituted by [S.R. 2020/40 art. 30\(7\)](#)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2021/82 art. 30\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2021/82 art. 30\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2021/82 art. 30\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 10 sum substituted by [S.R. 2021/82 art. 30\(7\)](#)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2022/143 art. 30\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2022/143 art. 30\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2022/143 art. 30\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 10 sum substituted by [S.R. 2022/143 art. 30\(7\)](#)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2022/231 art. 29\(6\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2022/231 art. 29\(6\)\(b\)\(i\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2022/231 art. 29\(6\)\(b\)\(ii\)](#)
- Sch. 2A para. 10 sum substituted by [S.R. 2022/231 art. 29\(7\)](#)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2023/143 art. 29\(6\)\(a\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2023/143 art. 29\(6\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2023/143 art. 29\(6\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 2A para. 10 sum substituted by [S.R. 2023/143 art. 29\(7\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 2A para. 9(1)(a) sum substituted by [S.R. 2023/150 art. 29\(5\)\(a\)](#)
- Sch. 2A para. 9(1)(b) sum substituted by [S.R. 2023/150 art. 29\(5\)\(b\)\(i\)\(ii\)](#)
- Sch. 2A para. 10 sum substituted by [S.R. 2023/150 art. 29\(6\)](#)

- Sch. 2A para. 9(1)(a) sum substituted by S.R. 2023/27 art. 29(6)(a)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2023/27 art. 29(6)(b)(i)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2023/27 art. 29(6)(b)(ii)
- Sch. 2A para. 10 sum substituted by S.R. 2023/27 art. 29(7)
- Sch. 2A para. 9(1)(a) sum substituted by S.R. 2023/43 art. 30(5)(a)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2023/43 art. 30(5)(b)(i)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2023/43 art. 30(5)(b)(ii)
- Sch. 2A para. 10 sum substituted by S.R. 2023/43 art. 30(6)
- Sch. 2A para. 9(1)(a) sum substituted by S.R. 2024/69 art. 28(5)(a)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2024/69 art. 28(5)(b)(i)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2024/69 art. 28(5)(b)(ii)
- Sch. 2A para. 10 sum substituted by S.R. 2024/69 art. 28(6)
- Sch. 2A para. 9(1)(a) sum substituted by S.R. 2024/73 art. 29(5)(a)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2024/73 art. 29(5)(b)(i)
- Sch. 2A para. 9(1)(b) sum substituted by S.R. 2024/73 art. 29(5)(b)(ii)
- Sch. 2A para. 10 sum substituted by S.R. 2024/73 art. 29(6)
- Sch. 2A para. 9(2) words inserted by S.I. 2021/786 art. 11(2)(a)
- Sch. 2A para. 9(2) words inserted by S.I. 2022/177 art. 23(5)(a)
- Sch. 2A para. 9(3)(a) words inserted by S.I. 2022/177 art. 23(5)(b)
- Sch. 2B inserted by S.R. 2024/119 reg. 3(5)
- Sch. 3 para. 1(7A) inserted by S.R. 2017/242 reg. 5(3)(b)
- Sch. 3 para. 3(13)(c) substituted by S.R. 2005/458 Sch. 1 para. 8(a)
- Sch. 3 para. 1(2)(b) words inserted by S.R. 2017/242 reg. 5(3)(a)(i)
- Sch. 3 para. 1(2)(b) words inserted by S.R. 2017/242 reg. 5(3)(a)(ii)
- Sch. 3 para. 4(1)(b) words substituted by S.R. 2005/458 Sch. 1 para. 8(b)
- Sch. 3A inserted by S.R. 2015/331 reg. 2(4)
- Sch. 3A para. 7(4) substituted by S.R. 2005/458 Sch. 1 para. 9
- Sch. 4 para. 1718 added by S.R. 2003/421 reg. 2(10)(f)
- Sch. 4 para. 19 added by S.I. 2023/1218 art. 38(8)
- Sch. 4 para. 7A inserted by S.R. 2003/191 reg. 23(8)(a)
- Sch. 4 para. 1(cc) inserted by S.R. 2005/98 reg. 2(8)(a)reg. 2(9)(c)
- Sch. 4 para. 1(ba) inserted by S.R. 2008/498 reg. 4(4)(a)(i)
- Sch. 4 para. 17 omitted by S.R. 2008/498 reg. 4(4)(f)
- Sch. 4 para. 1(cc) words inserted by S.R. 2008/498 reg. 4(4)(a)(iii)
- Sch. 4 para. 1(cc) words substituted by S.R. 2009/338 reg. 5(5)
- Sch. 5 para. 23D(1) Sch. 5 para. 23D renumbered as Sch. 5 para. 23D(1) by S.I. 2023/134 Sch. para. 6(b)(i)
- Sch. 5 para. 1A added by S.R. 2003/421 reg. 2(11)(a)
- Sch. 5 para. 14(2) added by S.R. 2008/498 reg. 4(5)(a)
- Sch. 5 para. 23E added by S.R. 2017/219 reg. 5(5)
- Sch. 5 para. 20(2)(q) added by S.R. 2018/192 reg. 6(3)
- Sch. 5 para. 20(2)(s) added by S.R. 2019/195 reg. 4(2)
- Sch. 5 para. 9A inserted by S.R. 2003/191 reg. 23(9)(a)
- Sch. 5 para. 20A inserted by S.R. 2003/191 reg. 23(9)(b)
- Sch. 5 para. 15A inserted by S.R. 2005/374 reg. 5
- Sch. 5 para. 20B inserted by S.R. 2008/498 reg. 4(5)(d)
- Sch. 5 para. 23B inserted by S.R. 2009/92 reg. 5(4)
- Sch. 5 para. 23C inserted by S.R. 2011/357 reg. 14(6)(b)
- Sch. 5 para. 26A inserted by S.R. 2013/277 reg. 4
- Sch. 5 para. 23ZB inserted by S.R. 2015/411 art. 19(3)
- Sch. 5 para. 20(2)(bb) inserted by S.R. 2016/228 reg. 25(7)
- Sch. 5 Pt. 1 para. 20(2)(p) inserted by S.R. 2016/236 reg. 31(9)(a) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 5 Pt. 1 para. 20A(2)(e) and preceding word inserted by S.R. 2016/236 reg. 31(9)(b)(ii) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 5 para. 20(2)(na) inserted by S.R. 2017/66 art. 19(3)(a)

- Sch. 5 para. 23D inserted by S.R. 2017/66 art. 19(3)(b)
- Sch. 5 para. 15(1A) inserted by S.R. 2020/108 reg. 4(4)(a)(ii)
- Sch. 5 para. 20(1)(e) inserted by S.R. 2020/108 reg. 4(4)(b)
- Sch. 5 para. 20A(2)(f) inserted by S.R. 2020/108 reg. 4(4)(c)(ii)(bb)
- Sch. 5 para. 20(1)(da) inserted by S.R. 2022/172 reg. 4(3)
- Sch. 5 para. 15(5A) inserted by S.R. 2023/118 reg. 2(1)(c)(2)
- Sch. 5 para. 20(2)(ba) inserted by S.I. 2013/3021 art. 23(7)
- Sch. 5 para. 20(2)(r) inserted by S.I. 2019/1060 art. 12(3)
- Sch. 5 para. 20(2)(t) inserted by S.I. 2021/886 art. 19(3)
- Sch. 5 para. 20(2)(u) inserted by S.I. 2021/886 art. 25(3)
- Sch. 5 para. 20(2)(v) inserted by S.I. 2021/886 art. 32(3)
- Sch. 5 para. 20(2)(w) inserted by S.I. 2021/886 art. 38(3)
- Sch. 5 para. 20AA inserted by S.I. 2023/134 Sch. para. 6(a)
- Sch. 5 para. 23D(2) inserted by S.I. 2023/134 Sch. para. 6(b)(ii)
- Sch. 5 para. 20A substituted by S.R. 2003/421 reg. 2(11)(f)
- Sch. 5 Pt. 1 para. 20A(2)(c) word omitted by S.R. 2016/236 reg. 31(9)(b)(i) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 5 para. 20A(1) words inserted by S.R. 2018/150 reg. 4
- Sch. 5 para. 20A(2)(c) words inserted by S.R. 2020/108 reg. 4(4)(c)(ii)(aa)
- Sch. 5 para. 15(1A) words inserted by S.R. 2021/345 reg. 4(4)(a)
- Sch. 5 para. 15(1A) words inserted by S.R. 2023/97 reg. 4(4)(a)
- Sch. 5 para. 9A words omitted by S.R. 2003/421 reg. 2(11)(b)
- Sch. 5 para. 61(6) words omitted by S.R. 2005/458 Sch. 2 para. 8(b)
- Sch. 5 para. 61(5) words substituted by S.R. 2005/458 Sch. 2 para. 8(a)
- Sch. 5 para. 20A(2)(c) words substituted by S.R. 2006/407 Sch. 2 para. 11(6)
- Sch. 5 para. 20A(1) words substituted by S.R. 2020/108 reg. 4(4)(c)(i)
- Sch. 5ZA para. 14(5) words substituted by S.R. 2005/458 Sch. 2 para. 9(a)
- Sch. 6 para. 4(1)(a)(viiia) Sch. 6 para. 4(1)(a)(viii) renumbered as Sch. 6 para. 4(1)(a)(viiia) by S.I. 2022/530 art. 8(3)
- Sch. 6 para. 4(1)(a)(viii) added by S.R. 2016/228 reg. 25(8)(b)
- Sch. 6 para. 2A inserted by S.R. 2003/191 reg. 23(10)(a)
- Sch. 6 para. 4A inserted by S.R. 2003/191 reg. 23(10)(b)
- Sch. 6 para. 2B inserted by S.R. 2003/421 reg. 2(12)
- Sch. 6 para. 4(1)(a)(iva) inserted by S.I. 2013/3021 art. 23(8)
- Sch. 6 para. 4(1)(a)(viii) inserted by S.I. 2022/177 art. 23(7)
- Sch. 6 para. 4(1)(a)(vii) word omitted by S.R. 2016/228 reg. 25(8)(a)
- Sch. 6 para. 4A(1)(b) word substituted by S.R. 2005/536 Sch. 3 para. 30(6)
- Sch. 7 para. 10(a) substituted for Sch. 7 para. 10(a)(b) by S.R. 2005/458 Sch. 1 para. 10(b)
- Sch. 7 para. 9(a)(i) substituted for Sch. 7 para. 9(a)(i)(ii) by S.R. 2005/458 Sch. 1 para. 10(a)(i)
- Sch. 7 para. 9(b)(iii) and words substituted for Sch. 7 para. 9(b)(iii)(iv) by S.R. 2005/458 Sch. 1 para. 10(a)(ii)
- Sch. 8 para. 004(2) omitted by S.R. 2005/458 Sch. 1 para. 11
- Sch. 8 para. 004(3)(a)(ii) omitted by S.R. 2005/458 Sch. 1 para. 11
- Sch. 8 para. 004(4)(a) omitted by S.R. 2005/458 Sch. 1 para. 11
- Sch. 9 para. 15A(1) words substituted by S.R. 2005/458 Sch. 1 para. 12(a)(i)
- Sch. 9 para. 15A(4) words substituted by S.R. 2005/458 Sch. 1 para. 12(a)(iii)
- Sch. 9 para. 30A(2) words substituted by S.R. 2005/458 Sch. 1 para. 12(b)(ii)
- Sch. 9 para. 62 words substituted by S.R. 2005/458 Sch. 1 para. 12(c)
- Sch. 10 para. 59(5) words substituted by S.R. 2005/458 Sch. 1 para. 13
- reg. 21(4)-(4B) omitted by S.R. 2005/458 Sch. 1 para. 5(b)
- reg. 15(4)(b) substituted by S.R. 2005/580 reg. 7(3)
- reg. 1(2)(f) substituted by S.R. 2008/498 reg. 4(2)
- reg. 1(3A) inserted by S.R. 2014/105 reg. 5(2)(b)
- reg. 1(3A)(b) words substituted by S.R. 2015/34 reg. 2(2)(b)
- reg. 1(3A)(ab) inserted by S.R. 2015/34 reg. 2(2)(a)

- reg. 1A and cross heading inserted by S.R. 2009/90 reg. 8
- reg. 2(e) added by S.R. 2003/421 reg. 2(3)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 1 para. 1(a)(i)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 1 para. 1(a)(ii)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 2 para. 1(a)(i)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 2 para. 1(a)(iii)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 2 para. 1(a)(iv)
- reg. 2(1) words inserted by S.R. 2005/458 Sch. 2 para. 1(a)(v)
- reg. 2(1) words omitted by S.R. 2005/458 Sch. 1 para. 1(a)(iv)
- reg. 2(1) words substituted by S.R. 2005/458 Sch. 1 para. 1(a)(iii)
- reg. 2(1) words substituted by S.R. 2005/458 Sch. 1 para. 1(a)(v)
- reg. 2(1) words substituted by S.R. 2005/458 Sch. 2 para. 1(a)(ii)
- reg. 2(1)(a) words added by S.R. 2004/197 reg. 5(b)
- reg. 2(1A) words substituted by S.R. 2005/458 Sch. 1 para. 1(b)
- reg. 2(2) added by S.R. 2004/197 reg. 5(c)
- reg. 2(2) words inserted by S.R. 2019/90 reg. 4(a)
- reg. 2(3)(a) words substituted by S.R. 2019/90 reg. 4(b)(i)
- reg. 2(3)(b)(ii) word inserted by S.I. 2020/1309 reg. 60(2)(a)(i)
- reg. 2(3)(c)-(e) omitted by S.I. 2020/1309 reg. 60(2)(a)(ii)
- reg. 2(3)(c) word omitted by S.R. 2012/380 reg. 4(b)
- reg. 2(3)(d) word added by S.R. 2012/380 reg. 4(c)
- reg. 2(3)(e) added by S.R. 2012/380 reg. 4(c)
- reg. 2(3)(bb) inserted by S.R. 2012/380 reg. 4(a)
- reg. 2(3)(bb) substituted by S.R. 2019/90 reg. 4(b)(ii)
- reg. 2(3A) inserted by S.R. 2019/90 reg. 4(c)
- reg. 2(3A)(a) word omitted by S.I. 2020/1372 reg. 15(2)(a)
- reg. 2(3A)(c) and word inserted by S.I. 2020/1372 reg. 15(2)(b)
- reg. 2(3B) inserted by S.R. 2020/149 reg. 4(a)
- reg. 2(4)(a)(e) applied by S.R. 2006/178 reg. 7(d)
- reg. 2(4)(f) substituted by S.R. 2013/167 reg. 4
- reg. 2(4)(f)(i) omitted by S.R. 2011/357 reg. 14(3)
- reg. 2(4)(h) substituted by S.R. 2013/246 reg. 8(a)
- reg. 2(4)(h)(hh) substituted for reg. 2(4)(h) by S.R. 2006/379 reg. 5
- reg. 2(4)(h) words omitted by S.R. 2022/149 reg. 2(4)
- reg. 2(4)(h)(ii) Word Omitted by S.R. 2021/269 reg. 2(3)(5)
- reg. 2(4)(i) word omitted by S.R. 2006/320 reg. 5(2)
- reg. 2(4)(i) word omitted by S.R. 2009/68 reg. 4(a)
- reg. 2(4)(j)(k) omitted by S.R. 2013/246 reg. 8(c)
- reg. 2(4)(j) word added by S.R. 2009/68 reg. 4(b)
- reg. 2(4)(j) words added by S.R. 2006/320 reg. 5(3)
- reg. 2(4)(k) added by S.R. 2006/320 reg. 5(3)
- reg. 2(4)(k) added by S.R. 2009/68 reg. 4(b)
- reg. 2(4)(zza)(zzb) Inserted by S.R. 2021/269 reg. 2(2)(5)
- reg. 2(4)(zzb) word substituted by S.R. 2022/149 reg. 2(2)
- reg. 2(4)(zzc) inserted by S.R. 2022/149 reg. 2(3)
- reg. 2(4)(zzc)(i) word omitted by S.R. 2022/230 reg.002(1)(a)reg.002(2)(c)
- reg. 2(4)(zzc)(iii) added by S.R. 2022/230 reg.002(1)(c)reg.002(2)(c)
- reg. 2(4)(zzc)(ii) word added by S.R. 2022/230 reg.002(1)(b)reg.002(2)(c)
- reg. 2(4)(zdd) inserted by S.R. 2023/80 reg. 2(1)reg. 2(2)(c)
- reg. 2(4)(zde) inserted by S.R. 2023/184 reg. 2(1)reg. 2(2)(c)
- reg. 2(4)(hh) word added by S.R. 2013/246 reg. 8(b)
- reg. 2(4)(iv) and word Inserted by S.R. 2021/269 reg. 2(4)(5)
- reg. 2(4)(za)-(zc) substituted for reg. 2(4)(a)-(f) by S.R. 2014/133 reg. 4
- reg. 2(4)(za) words substituted by S.R. 2019/90 reg. 4(d)
- reg. 2(4)(zb) words omitted by S.R. 2020/149 reg. 4(b)
- reg. 2(4)(zd) inserted by S.R. 2020/149 reg. 4(c)
- reg. 2(4)(ze)(zf) inserted by S.I. 2020/1309 reg. 60(2)(b)
- reg. 2(5) added by S.R. 2020/149 reg. 4(d)

- reg. 2(6) inserted by S.I. 2020/1309 reg. 60(2)(c)
- reg. 33A 3, 3A, substituted for 3 by S.R. 2008/410 reg. 3(2)
- reg. 3A omitted by S.R. 2017/1 reg. 4(3)
- reg. 4A inserted by S.R. 2017/1 reg. 4(5)
- reg. 5(1A) inserted by S.R. 2006/359 reg. 14(2)(b)
- reg. 5(1A)-(1C) substituted for reg. 5(1A) by S.R. 2017/1 reg. 4(6)(b)
- reg. 5(3)-(6) added by S.R. 2020/119 reg. 2(2)(b)
- reg. 5(3) inserted by S.R. 2003/421 reg. 2(5)(b)
- reg. 5(3) revoked by S.R. 2008/410 reg. 3(3)(b)
- reg. 5(9) words substituted by S.R. 2005/458 Sch. 2 para. 2
- reg. 6(4)(d) substituted by S.R. 2005/458 Sch. 1 para. 2
- reg. 6(6)(d) added by S.R. 2018/135 reg. 2(2)(a)(iii)
- reg. 6(6)(d) words substituted by S.R. 2024/119 reg. 3(3)(b)
- reg. 6(6)(e) inserted by S.R. 2024/119 reg. 3(3)(c)
- reg. 6(11)-(17) added by S.R. 2018/135 reg. 2(2)(b)
- reg. 7(4)-(14) omitted by S.R. 2005/458 Sch. 2 para. 3(d)
- reg. 7A inserted by S.R. 2015/331 reg. 2(2)
- reg. 8(2) substituted by S.R. 2005/458 Sch. 2 para. 4
- reg. 10(1)(c) added by S.R. 2003/421 reg. 2(6)
- reg. 10(5B) words omitted by S.R. 2005/513 reg. 2(2)(b)
- reg. 11(2) added by S.R. 2010/69 reg. 6(4)
- reg. 12(d) added by S.R. 2015/331 reg. 2(3)(d)
- reg. 12A(5) words omitted by S.R. 2005/458 Sch. 2 para. 5
- reg. 13A-13B and cross-headings inserted by S.R. 2003/191 reg. 23(3)
- reg. 13A(1)(a) words inserted by S.R. 2016/236 reg. 31(5) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 13A(2) omitted by S.R. 2009/409 reg. 3(3)(a)
- reg. 13A(3)(a) text amended by S.R. 2009/409 reg. 3(3)(b)
- reg. 13A(3)(b) text amended by S.R. 2009/409 reg. 3(3)(c)
- reg. 13B(1)(d) words omitted by S.R. 2016/236 reg. 31(6) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 13B(2) substituted by S.R. 2009/409 reg. 3(4)
- reg. 15(1)(p)(pa) substituted for (p) by S.R. 2012/121 reg. 5(3)
- reg. 15(1)(aa) inserted by S.I. 2013/3021 art. 23(3)
- reg. 15(1)(ab) inserted by S.R. 2016/228 reg. 25(3)
- reg. 15(1)(pa) omitted by S.R. 2015/146 art. 10(3)(b)
- reg. 15(1)(pb) inserted by S.R. 2015/146 art. 10(3)(c)
- reg. 15(1)(pc) inserted by S.R. 2022/168 reg. 9(3)
- reg. 15(1)(pc) inserted by S.R. 2022/236 reg. 9(3)
- reg. 15(1)(pc) inserted by S.R. 2023/157 reg. 9(3)
- reg. 15(1)(pc) inserted by S.R. 2023/56 reg. 9(3)
- reg. 15(1)(qa) inserted by S.R. 2018/192 reg. 6(2)
- reg. 15(1)(qb) inserted by S.R. 2019/23 reg. 4
- reg. 15(1)(qc) inserted by S.I. 2019/1060 art. 12(2)
- reg. 15(1)(qd) inserted by S.I. 2021/886 art. 19(2)
- reg. 15(1)(qe) inserted by S.I. 2021/886 art. 25(2)
- reg. 15(1)(qf) inserted by S.I. 2021/886 art. 32(2)
- reg. 15(1)(qg) inserted by S.I. 2021/886 art. 38(2)
- reg. 15(1)(za) inserted by S.R. 2020/119 reg. 2(3)
- reg. 15(4)(e)-(f) added by S.R. 2017/218 reg. 10(2)(b)
- reg. 15(4)(g) inserted by S.I. 2023/1218 art. 38(4)
- reg. 15(5)(h)(i) added by S.R. 2003/421 reg. 2(7)(b)
- reg. 15(5)(j) added by S.R. 2004/394 reg. 6(3)
- reg. 15(5)(aa)(ab) inserted by S.R. 2005/98 reg. 2(3)
- reg. 15(5)(ab) words substituted by S.R. 2008/498 reg. 4(3)(b)
- reg. 15(5)(ac) inserted by S.R. 2008/498 reg. 4(3)(c)

- reg. 16(m) added by S.R. 2004/394 reg. 6(4)
- reg. 16(3)(e) words substituted by S.R. 2005/458 Sch. 1 para. 3(a)
- reg. 16(5)(b) words omitted by S.R. 2005/458 Sch. 1 para. 3(b)
- reg. 16(8) words inserted by S.R. 2005/458 Sch. 1 para. 3(c)
- reg. 17(4)(a)(iii) substituted by S.R. 2005/458 Sch. 1 para. 4
- reg. 17(9A) inserted by S.R. 2003/191 reg. 23(4)
- reg. 17(11) added by S.R. 2003/421 reg. 2(8)(b)
- reg. 17A(i)(ia) substituted by S.R. 2012/121 reg. 5(4)
- reg. 17A(2)(i) word omitted by S.R. 2015/146 art. 10(4)(a)
- reg. 17A(2)(ia) omitted by S.R. 2015/146 art. 10(4)(b)
- reg. 17A(2)(ib) inserted by S.R. 2015/146 art. 10(4)(c)
- reg. 17A(2)(ic) inserted by S.R. 2022/168 reg. 9(4)
- reg. 17A(2)(ic) inserted by S.R. 2022/236 reg. 9(4)
- reg. 17A(2)(ic) inserted by S.R. 2023/157 reg. 9(4)
- reg. 17A(2)(ic) inserted by S.R. 2023/56 reg. 9(4)
- reg. 17A(3)(f) inserted by S.R. 2009/338 reg. 5(3)
- reg. 17A(3)(f) words substituted by S.R. 2014/105 reg. 5(3)
- reg. 17B(2)(a) words substituted by S.R. 2005/424 reg. 5(4)
- reg. 17ZA inserted by S.R. 2004/110 reg. 3(3)
- reg. 18(1)-(1D) substituted for reg. 18(1) by S.R. 2006/359 reg. 14(4)(a)
- reg. 18(1A) words substituted by S.R. 2007/396 reg. 8(3)(a)
- reg. 18(1A) words substituted by S.R. 2024/119 reg. 3(4)(a)
- reg. 18(1C)(1CA)(1CB) reg. 18(1C)(1CA)(1CB) substituted for reg. 18(1C) by S.R. 2007/396 reg. 8(3)(b)
- reg. 18(1D) words inserted by S.R. 2024/119 reg. 3(4)(b)
- reg. 18(1CA) words inserted by S.I. 2023/1218 art. 38(5)
- reg. 18(5A) inserted by S.R. 2024/119 reg. 3(4)(c)
- reg. 18(7A) added by S.R. 2009/338 reg. 5(4)(b)
- reg. 18(7A) words substituted by S.R. 2014/105 reg. 5(4)
- reg. 18(7ZA)-(7ZB) inserted by S.R. 2015/411 art. 19(2)(b)
- reg. 18(8A)-(8B) inserted by S.R. 2015/411 art. 19(2)(c)
- reg. 18(9)(10) inserted by S.R. 2006/359 reg. 14(4)(b)
- reg. 21(3A)-(3C) omitted by S.R. 2005/458 Sch. 1 para. 5(b)
- reg. 24(3) inserted by S.R. 2011/357 reg. 14(4)(b)
- reg. 24(3) words substituted by S.R. 2014/105 reg. 5(5)
- reg. 24A and cross-heading inserted by S.R. 2003/191 reg. 23(5)
- reg. 25(5)(a) substituted by S.R. 2005/458 Sch. 2 para. 6(a)
- reg. 25(5)(c) substituted by S.R. 2005/458 Sch. 2 para. 6(b)
- reg. 25(5)(e) substituted by S.R. 2005/458 Sch. 2 para. 6(c)
- reg. 42(4A) substituted by S.R. 2005/458 Sch. 1 para. 6
- reg. 45(1B) substituted by S.R. 2005/458 Sch. 2 para. 7(a)
- reg. 45(4) words substituted by S.R. 2005/458 Sch. 2 para. 7(b)(ii)
- reg. 45(4)(c) substituted by S.R. 2005/458 Sch. 2 para. 7(b)(i)
- reg. 45(5) substituted by S.R. 2005/458 Sch. 2 para. 7(c)
- reg. 53(1B)(a)(b) substituted by S.R. 2005/458 Sch. 1 para. 7(a)(i)
- reg. 53(1B)(c) omitted by S.R. 2005/458 Sch. 1 para. 7(a)(ii)
- reg. 53(1C) words substituted by S.R. 2005/458 Sch. 1 para. 7(b)
- reg. 53(4) omitted by S.R. 2005/458 Sch. 1 para. 7(c)