
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the administration and enforcement of council tax in England and Wales under the Local Government Finance Act 1992 and related matters.

Regulation 2, in Part I, applies section 233 of the Local Government Act 1972 to the service of notices by or on behalf of the Common Council of the City of London under the Regulations and provides for the service of certain notices on persons whose name cannot, after reasonable enquiry, be ascertained.

Part II (regulations 3 to 6) is concerned with the giving and obtaining of information relevant to council tax. Relevant information may be exchanged between billing authorities in England and Wales and between those authorities and Scottish levying authorities.

Part III (regulations 7 to 12) relates primarily to exempt dwellings. Regulation 7 makes provision for cases where, because a dwelling is exempt or the billing authority has set a nil amount of council tax, no demand notice will be issued under Part V of the Regulations. It requires information to be given as to the valuation band shown as applicable to dwellings in proposed and final valuation lists and the reasons for any change of band between the proposed list and the final list. Regulation 8 requires billing authorities to take reasonable steps to ascertain whether dwellings in their area are chargeable or exempt. Regulation 9 provides for the assumptions which they are required to make after taking such steps. Regulation 10 requires authorities to notify persons of the assumptions made in their case. Regulation 11 requires persons who have received such notification to inform their billing authority when they have reason to believe that the status of their dwelling has changed. Regulation 12 enables a billing authority to obtain information sufficient to identify the person or persons who would be liable to pay council tax if the dwelling in question was not an exempt dwelling.

Part IV (regulations 13 to 16) relates to discounts. Regulation 14 requires billing authorities to take reasonable steps to ascertain discount entitlements and regulation 15 provides for the assumptions which they are required to make after taking such steps. Regulation 16 requires persons who have been notified in accordance with regulations for purposes connected with Part V of these Regulations of any discount assumption made in their case, to inform their billing authority when they have reason to believe that they are no longer entitled to a discount or that they are entitled to a discount of a lesser amount than that assumed.

Part V (regulations 17 to 31) is principally concerned with the billing of persons liable to council tax. It requires, amongst other matters, billing authorities to serve demand notices each year on liable persons (regulations 18 to 22) identifying the payments to be made in respect of council tax, and provides for the making of certain of such payments by instalments during the year (Part I of Schedule 1). Regulation 21 and Part II of Schedule 1 enable billing authorities to make schemes for payment by instalments in cases where rent is payable to them in respect of the dwelling concerned. Where a person fails to pay an instalment in accordance with Part I of Schedule 1 or a scheme under Part II of that Schedule, in certain cases the unpaid balance of the billing authority's estimate of the chargeable amount for the year concerned will become payable immediately (regulation 23). Regulations 25 and 26 make provision for reduced amounts where there are lump sum or non-cash payments.

Regulations 27 and 28 provide for the billing of persons who are jointly and severally liable to pay council tax. Regulations 29 to 31 make provision for the collection of penalties imposed under paragraph 1 of Schedule 3 to the Act, restrict the grounds of appeal to a valuation tribunal with

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

respect to estimates, and require the final adjustment of amounts payable under notices given under the Regulations.

Part VI (regulations 32 to 57) is concerned with the enforcement of sums due under Part V. Amounts payable to a billing authority which are unpaid are recoverable under a liability order made by a magistrates' court (regulation 34) following the making of which the billing authority may request certain information of the debtor as to his employment or income (regulation 36), make an attachment of earnings order (regulations 37 to 43 and Schedules 3 and 4), an attachment of allowances order (regulation 44), levy distress (regulation 45 and Schedule 5), apply for the commitment of the debtor to prison (regulations 47 and 48), prove the debt in insolvency (regulation 49), or apply for a charging order (regulation 50). Regulation 53 contains provisions about the admissibility of computer-generated evidence before magistrates' courts in proceedings under Part VI. Regulation 54 applies the relevant provisions of Part VI, with modifications, to cases of joint and several liability. Amounts payable by way of repayment are recoverable in a court of competent jurisdiction (regulation 55).

Regulation 56 makes provision for offences in the event of failure of the debtor to supply information, or of an employer to comply with an attachment of earnings order or to provide certain information relevant to the order or to an attachment of allowances order (or to deductions under such orders) in accordance with the Regulations. Regulation 57 precludes matters which can be raised by way of appeal to a valuation tribunal under section 16 of the Act being raised in proceedings for recovery under Part VI, and provides for the case where the amounts required under a notice under Part V are adjusted after a liability order has been made.

Part VII (regulation 58) makes provision for the enforcement of outstanding liabilities and other aspects of administration with respect to council tax or penalties which remain outstanding on death.

Changes to legislation:

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Changes and effects yet to be applied to :

- Pt. IV heading words substituted by S.I. 2012/3086 reg. 2(8)
- Pt. 4 heading words substituted by S.I. 2017/41 reg. 2(3)
- Sch. 1 para. 10(1)(d) words inserted by S.I. 2012/3086 reg. 2(15)(a)
- Sch. 1 para. 10(1)(d) words inserted by S.I. 2013/62 reg. 2(13)
- Sch. 1 para. 2(3) words substituted by S.I. 2012/3086 reg. 2(14)(a)
- Sch. 1 para. 2(3) words substituted by S.I. 2013/62 reg. 2(12)(a)
- Sch. 2 omitted by S.I. 2003/2211 reg. 3(3)
- Sch. 2 omitted by S.I. 2003/1715 reg. 3(c)
- Sch. 3 words inserted by S.I. 1999/534 reg. 4(2) (This amendment not applied to legislation.gov.uk. The amendments by S.I. 1998/295 reg. 4(1)(2) cannot be applied to Sch. 3 as reg. 37 is not reproduced in that Sch.)
- Sch. 3 words substituted by S.I. 2007/501 reg. 3(2)
- Sch. 4 substituted by S.I. 2007/582 Sch.
- Sch. 4 substituted by S.I. 2022/107 Sch.
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(i)
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(ii)
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(iii)
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(iv)
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(v)
- Sch. 4 Table A sum substituted by S.I. 2006/3395 reg. 5(2)(a)(vi)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(i)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(ii)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(iii)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(iv)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(v)
- Sch. 4 Table B sum substituted by S.I. 2006/3395 reg. 5(2)(b)(vi)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(i)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(ii)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(iii)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(iv)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(v)
- Sch. 4 Table C sum substituted by S.I. 2006/3395 reg. 5(2)(c)(vi)
- Sch. 4 Table A sum substituted by S.I. 2007/501 reg. 3(3)
- Sch. 5 omitted by S.I. 2014/600 Sch. para. 3(j)
- Sch. 5 revoked by S.I. 2014/600 Sch. Pt. 2
- Sch. 5 para. 1 Table sum substituted by S.I. 2003/2211 reg. 4(a)(i)
- Sch. 5 para. 1 Table sum substituted by S.I. 2003/2211 reg. 4(a)(ii)
- Sch. 5 para. 1 Table sum substituted by S.I. 2003/2211 reg. 4(a)(iii)
- Sch. 5 para. 2(1)(a) sum substituted by S.I. 2003/2211 reg. 4(b)(i)
- Sch. 5 para. 1 Table sum substituted by S.I. 2006/3395 reg. 5(3)(a)(i)
- Sch. 5 para. 1 Table sum substituted by S.I. 2006/3395 reg. 5(3)(a)(ii)
- Sch. 5 para. 1 Table sum substituted by S.I. 2006/3395 reg. 5(3)(a)(iii)
- Sch. 5 para. 1 Table sum substituted by S.I. 2006/3395 reg. 5(3)(a)(iv)
- Sch. 5 para. 1 Table sum substituted by S.I. 2006/3395 reg. 5(3)(a)(v)
- Sch. 5 para. 2(1)(a) sum substituted by S.I. 2006/3395 reg. 5(3)(b)
- Sch. 5 para. 1 Table sum substituted by S.I. 2004/1013 reg. 3(a)(iii)
- Sch. 5 para. 2(1)(a) sum substituted by S.I. 2004/1013 reg. 3(b)(i)
- Sch. 5 para. 1 Table sums substituted by S.I. 2004/1013 reg. 3(a)(ii)
- Sch. 5 para. 2(1)(b) words substituted by S.I. 2003/2211 reg. 4(b)(ii)
- Sch. 5 para. 2(1)(b) words substituted by S.I. 2007/501 reg. 3(4)

- Sch. 5 para. 2(1)(b) words substituted by S.I. 2004/1013 reg. 3(b)(ii)
- Sch. 6 Table sum substituted by S.I. 2006/3395 reg. 5(4)(a)
- Sch. 6 Table sum substituted by S.I. 2006/3395 reg. 5(4)(b)
- reg. 1 word inserted by S.I. 2013/570 reg. 3(d)
- reg. 1 word omitted by S.I. 2012/3086 reg. 2(2)(c)
- reg. 1 word omitted by S.I. 2013/570 reg. 3(c)
- reg. 1 word omitted by S.I. 2013/570 reg. 3(d)
- reg. 1 word omitted by S.I. 2017/41 reg. 2(2)(a)
- reg. 1 word substituted by S.I. 2012/3086 reg. 2(2)(d)
- reg. 1 words inserted by S.I. 2012/3086 reg. 2(2)(e)
- reg. 1 words inserted by S.I. 2013/570 reg. 3(a)
- reg. 1 words inserted by S.I. 2013/570 reg. 3(b)
- reg. 1 words inserted by S.I. 2013/570 reg. 3(e)
- reg. 1 words inserted by S.I. 2017/41 reg. 2(2)(b)
- reg. 1 words substituted by S.I. 2012/3086 reg. 2(2)(a)
- reg. 1 words substituted by S.I. 2012/3086 reg. 2(2)(b)
- reg. 1 words substituted by S.I. 2013/2977 reg. 5(2)
- reg. 1 words substituted by S.I. 2013/62 reg. 2(2)(a)
- reg. 1 words substituted by S.I. 2013/62 reg. 2(2)(b)
- reg. 1(2) word omitted by S.I. 2013/630 reg. 56(2)
- reg. 1(2) words inserted by S.I. 2003/2604 art. 3(2)
- reg. 1(2) words inserted by S.I. 2003/2604 art. 3(3)
- reg. 1(2) words inserted by S.I. 2004/927 reg. 3
- reg. 1(2) words inserted by S.I. 2013/590 reg. 2(2)(a)
- reg. 1(2) words inserted by S.I. 2013/590 reg. 2(2)(b)
- reg. 1(2) words inserted by S.I. 2013/630 reg. 56(2)
- reg. 1(2) words inserted by S.I. 2004/785 reg. 3
- reg. 1(2) words inserted by S.I. 2009/2706 art. 9(2)
- reg. 1(2) words inserted by S.I. 2009/2706 art. 9(3)
- reg. 1(2) words substituted by S.I. 2006/237 art. 6
- reg. 1(2) words substituted by S.I. 2014/129 reg. 3(a)
- reg. 1(2) words substituted by S.I. 2014/129 reg. 3(b)
- reg. 9(2) words substituted by S.I. 2012/3086 reg. 2(5)(a)
- reg. 9(2) words substituted by S.I. 2013/62 reg. 2(5)(a)
- reg. 10(3) words inserted by S.I. 2012/3086 reg. 2(6)(a)
- reg. 10(3) words inserted by S.I. 2013/62 reg. 2(6)(a)
- reg. 11(1) words substituted by S.I. 2012/3086 reg. 2(7)(a)
- reg. 11(1) words substituted by S.I. 2013/62 reg. 2(7)(a)
- reg. 14 substituted by S.I. 2004/927 reg. 4
- reg. 14 substituted by S.I. 2004/785 reg. 4
- reg. 14 heading words inserted by S.I. 2012/3086 reg. 2(9)(a)
- reg. 14 words inserted by S.I. 2012/3086 reg. 2(9)(b)
- reg. 14 heading words inserted by S.I. 2017/41 reg. 2(4)(a)
- reg. 14 words inserted by S.I. 2017/41 reg. 2(4)(b)
- reg. 15 heading words inserted by S.I. 2012/3086 reg. 2(10)(a)
- reg. 15 heading words inserted by S.I. 2017/41 reg. 2(5)(a)
- reg. 15(1) words inserted by S.I. 2012/3086 reg. 2(10)(b)
- reg. 15(1) words inserted by S.I. 2017/41 reg. 2(5)(b)
- reg. 15(2) words inserted by S.I. 2012/3086 reg. 2(10)(b)
- reg. 15(2) words inserted by S.I. 2017/41 reg. 2(5)(b)
- reg. 15(2) words substituted by S.I. 2012/3086 reg. 2(10)(c)
- reg. 15(2) words substituted by S.I. 2013/62 reg. 2(8)(a)
- reg. 16 heading words inserted by S.I. 2012/3086 reg. 2(11)(a)
- reg. 16 heading words inserted by S.I. 2017/41 reg. 2(6)(a)
- reg. 16(1) words inserted by S.I. 2017/41 reg. 2(6)(b)
- reg. 16(1) words substituted by S.I. 2012/3086 reg. 2(11)(b)(i)
- reg. 16(1) words substituted by S.I. 2013/62 reg. 2(9)(a)(i)
- reg. 16(1)(a) words inserted by S.I. 2012/3086 reg. 2(11)(b)(ii)

- reg. 16(1)(b) words inserted by S.I. 2012/3086 reg. 2(11)(b)(ii)
- reg. 16(1)(b) words substituted by S.I. 2012/3086 reg. 2(11)(b)(iii)
- reg. 16(1)(b) words substituted by S.I. 2013/62 reg. 2(9)(a)(ii)
- reg. 20(2)(b) words substituted by S.I. 2012/3086 reg. 2(12)(a)
- reg. 20(2)(b) words substituted by S.I. 2013/62 reg. 2(10)(a)
- reg. 20(3)(f) word omitted by S.I. 2012/3086 reg. 2(12)(c)
- reg. 20(3)(f) word omitted by S.I. 2013/62 reg. 2(10)(c)
- reg. 29(1) words inserted by S.I. 2013/590 reg. 2(5)(a)
- reg. 29(1) words inserted by S.I. 2013/570 reg. 6(a)
- reg. 29(3) words substituted by S.I. 2013/590 reg. 2(5)(b)
- reg. 29(5) words inserted by S.I. 2013/590 reg. 2(5)(c)
- reg. 29(5) words inserted by S.I. 2013/570 reg. 6(b)
- reg. 32 words inserted by S.I. 2013/630 reg. 56(3)
- reg. 32(1) word omitted by S.I. 2014/600 Sch. para. 3(a)(i)
- reg. 32(1) word substituted by S.I. 2014/600 Sch. para. 3(a)(ii)
- reg. 32(1) words inserted by S.I. 2004/927 reg. 5(1)
- reg. 32(1) words inserted by S.I. 2005/2866 reg. 2(2)
- reg. 32(1) words inserted by S.I. 2014/600 Sch. para. 3(a)(iii)
- reg. 32(1) words inserted by S.I. 2003/522 reg. 4
- reg. 32(1) words inserted by S.I. 2004/785 reg. 5(1)
- reg. 32(1) words inserted by S.I. 2013/570 reg. 7
- reg. 34(7)(b) words inserted by S.I. 2011/528 reg. 3(2)(a)
- reg. 34(8) words inserted by S.I. 2011/528 reg. 3(2)(b)
- reg. 35(1) words omitted by S.I. 2003/2211 reg. 3(1)(a)
- reg. 35(1) words omitted by S.I. 2003/2211 reg. 3(1)(b)
- reg. 35(1) words omitted by S.I. 2003/1715 reg. 3(a)(i)
- reg. 35(1) words omitted by S.I. 2003/1715 reg. 3(a)(ii)
- reg. 37(1) words substituted by S.I. 2004/927 reg. 6(a)
- reg. 37(1) words substituted by S.I. 2004/785 reg. 6(a)
- reg. 45 substituted by S.I. 2014/600 Sch. para. 3(c)
- reg. 46 omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 46 revoked by S.I. 2014/600 Sch. Pt. 2
- reg. 47(1) words inserted by S.I. 2019/220 reg. 2(2)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(aa)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(bb)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(cc)
- reg. 47(4)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(ii)
- reg. 48(1) words omitted by S.I. 2003/2211 reg. 3(2)
- reg. 48(1) words omitted by S.I. 2003/1715 reg. 3(b)
- reg. 50(1) substituted by S.I. 2004/927 reg. 7(a)
- reg. 50(1) substituted by S.I. 2004/785 reg. 7(a)
- reg. 50(3) substituted by S.I. 2004/927 reg. 7(b)
- reg. 50(3) substituted by S.I. 2004/785 reg. 7(b)
- reg. 52 words substituted by S.I. 2014/600 Sch. para. 3(f)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(4) words omitted by S.I. 2014/600 Sch. para. 3(g)
- reg. 54(5)(b) words substituted by S.I. 2014/600 Sch. para. 3(h)(i)
- reg. 54(7) substituted by S.I. 2019/220 reg. 2(3)
- reg. 54(7) words substituted by S.I. 2014/600 Sch. para. 3(h)(ii)
- reg. 54(9) words substituted by S.I. 2014/600 Sch. para. 3(h)(iii)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(aa)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(bb)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(cc)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(dd)
- reg. 54(11) substituted by S.I. 2014/600 Sch. para. 3(h)(v)
- reg. 57(3) words substituted by S.I. 2005/617 Sch. para. 152
- reg. 58(1)(b) words inserted by S.I. 2005/2866 reg. 2(3)(a)
- reg. 58(1)(b) words inserted by S.I. 2005/3302 Sch. para. 9(b)

- reg. 58(1)(c) words inserted by S.I. 2013/590 reg. 2(6)
- reg. 58(1)(c) words inserted by S.I. 2013/570 reg. 10
- reg. 58(5)(a) words inserted by S.I. 2005/2866 reg. 2(3)(b)
- reg. 58(5)(b) words substituted by S.I. 2014/600 Sch. para. 3(i)

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

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

- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2012/3086 reg. 2(14)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2012/3086 reg. 2(15)(b)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2013/62 reg. 2(12)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2017/41 reg. 2(7)
- Sch. 1 para. 2(3A) word inserted by S.I. 2013/590 reg. 2(7)
- Sch. 3 para. 1 Table sums substituted by S.I. 2004/1013 reg. 3(a)(i)
- Sch. 3 Form words inserted by S.I. 2013/630 reg. 56(6)
- Sch. 3 form words inserted by S.I. 2013/570 reg. 11
- Sch. 6 substituted by S.I. 2010/752 Sch. Pt. 2
- Sch. 6 substituted by S.I. 2011/528 Sch. 2
- reg. 2(4)-(8) inserted by S.I. 2003/2604 art. 4(2)
- reg. 2(4)-(8) inserted by S.I. 2009/2706 art. 10(2)
- reg. 2(4) words omitted by S.I. 2012/3086 reg. 2(3)(a)
- reg. 2(4) words omitted by S.I. 2013/62 reg. 2(3)(a)
- reg. 2(4A)-(4C) inserted by S.I. 2012/3086 reg. 2(3)(b)
- reg. 2(4A)-(4C) inserted by S.I. 2013/62 reg. 2(3)(b)
- reg. 2(6) words substituted by S.I. 2012/3086 reg. 2(3)(c)
- reg. 2(6) words substituted by S.I. 2013/62 reg. 2(3)(c)
- reg. 2(7) words substituted by S.I. 2012/3086 reg. 2(3)(d)
- reg. 2(7) words substituted by S.I. 2013/62 reg. 2(3)(d)
- reg. 4(8)(a) word omitted by S.I. 2012/3086 reg. 2(4)(a)
- reg. 4(8)(a) word omitted by S.I. 2013/62 reg. 2(4)(a)
- reg. 4(8)(b) word substituted by S.I. 2012/3086 reg. 2(4)(b)
- reg. 4(8)(b) word substituted by S.I. 2013/62 reg. 2(4)(b)
- reg. 4(8)(c) inserted by S.I. 2012/3086 reg. 2(4)(c)
- reg. 4(8)(c) inserted by S.I. 2013/62 reg. 2(4)(c)
- reg. 5A-5C inserted by S.I. 2013/590 reg. 2(3)
- reg. 5A-5C inserted by S.I. 2013/570 reg. 4
- reg. 9(3) inserted by S.I. 2012/3086 reg. 2(5)(b)
- reg. 9(3) inserted by S.I. 2013/62 reg. 2(5)(b)
- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)

- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg. 32(1)(b)(iii)a inserted by S.I. 2003/768 reg. 3
- reg. 32(1)(c)(ii) words inserted by S.I. 2005/3302 Sch. para. 9(a)
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)