
STATUTORY INSTRUMENTS

1995 No. 300

The National Health Service Pension Scheme Regulations 1995

PART B

Membership

Membership of the scheme

B1.—(1) Subject to regulation B2 (restrictions on membership), the following persons are eligible to join the scheme—

- (a) officers; and
- (b) medical and dental practitioners and trainee practitioners.

(2) Each eligible person will, on commencing NHS employment, be included in the scheme automatically, unless the person opts not to be included.

(3) A person who, on the coming into force of these Regulations, is not included in the scheme will not be included in the scheme automatically, but, if eligible, may join the scheme by applying on a form provided by the employing authority.

(4) A person who is included in the scheme may opt-out at any time in accordance with regulation B4 (opting-out of the scheme).

Restrictions on membership

B2. The following persons may not join the scheme—

- (a) persons under the age of 16 or over the age of 70;
- (b) special class officers over the age of 65;
- (c) persons eligible to participate in a superannuation scheme established under section 9 of the Superannuation Act 1972 ^{M1};
- (d) persons who hold honorary appointments and do not at the same time hold any other employment which entitles them to join the scheme.

Marginal Citations

M1 1972 c.11.

Restriction on further participation in the scheme

B3.—(1) Persons who cease to satisfy the conditions for eligibility for membership specified in regulations B1(1) and B2 may not contribute to or accrue further pensionable service under the scheme.

(2) Persons whose pensions under the scheme are payable may not contribute to or accrue further pensionable service under the scheme, except in the cases referred to in regulation E2(11) (further

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pensionable employment under the age of 50 after early retirement pension becomes payable on grounds of ill-health) and regulation R4(6) (further pensionable employment where early retirement pension becomes payable in respect of concurrent employment on grounds of redundancy).

Opting-out of the scheme

B4.—(1) A person who does not wish to, or who no longer wishes to, participate in the scheme may opt-out of the scheme at any time by giving notice in writing to his employing authority and such person will be treated as having left pensionable employment on the date the notice takes effect.

(2) Subject to paragraph (3), the notice will take effect from the first day of the pay period immediately following its receipt by the employing authority, unless a later date is specified in the notice.

(3) A person who opts-out of the scheme before the end of the pay period during which the employing authority included that person in the scheme will be treated as never having been included in the scheme.

(4) A notice under paragraph (1) will apply to any subsequent employment with the same employing authority.

(5) Subject to paragraph (6), a person who has opted-out of the scheme may, if eligible to do so, join or rejoin the scheme by giving notice in writing to the employing authority and on so doing will be included in the scheme on the first day of the first pay period after the notice is received or such later date (which must be the first day of a pay period) as is specified in the notice.

(6) A person who has opted-out may not join or rejoin the scheme during a period of absence from work for any reason.

(7) A person shall not be treated as having retired from pensionable employment by reason only of having opted-out of the scheme.

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Changes and effects yet to be applied to :

- Regulations amendment to earlier affecting provision S.I. 2022/273, reg. 9 by S.I. 2022/1028 reg. 2
- Regulations applied by S.I. 2015/95 reg. 14(1)
- Regulations applied by S.I. 2015/95 reg. 25(8)(b)
- Regulations applied (with modifications) by S.I. 2015/95 reg. 25(7)(b)
- Regulations modified (temp.) by S.I. 2022/273 reg. 10
- Regulations words substituted by S.I. 2022/634 Sch. para. 1(1)(3)

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

- blanket amendment words substituted by S.I. 2023/1071 Sch. para. 1

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

- Sch. 2 para. 6(1) Sch. 2 para. 6 words renumbered by S.I. 1998/666 reg. 12(2)(a)
- Sch. 2 para. 3(4) added by S.I. 2003/631 reg. 4(4)(b)
- Sch. 2 para. 23 added by S.I. 2005/661 reg. 11(10)
- Sch. 2 para. 9(12) added by S.I. 2006/600 reg. 21(9)(f)
- Sch. 2 para. 10(1A) added by S.I. 2010/1634 reg. 7(2)
- Sch. 2 para. 3(2B) applied by SI 2005/3361 reg. 21A(5) (as inserted) by S.I. 2016/298 reg. 8
- Sch. 2 para. 3(2B) applied by SI 2005/3373 reg. 17A(5) (as inserted) by S.I. 2016/298 reg. 20
- Sch. 2 para. 11A excluded by S.I. 2015/95 reg. 21(2)
- Sch. 2 para. 6(2) inserted by S.I. 1998/666 reg. 12(2)(b)
- Sch. 2 para. 19(6) inserted by S.I. 1998/666 reg. 12(3)
- Sch. 2 para. 3(2)(d) inserted by S.I. 2000/605 reg. 15(c)
- Sch. 2 para. 2(1A) inserted by S.I. 2002/561 Sch. para. 10(4)
- Sch. 2 para. 2A inserted by S.I. 2002/561 Sch. para. 10(6)
- Sch. 2 para. 6(3)(4) inserted by S.I. 2002/561 Sch. para. 10(8)(c)
- Sch. 2 para. 9A inserted by S.I. 2002/561 Sch. para. 10(10)
- Sch. 2 para. 10(5A)(5B) inserted by S.I. 2002/561 Sch. para. 10(11)(b)
- Sch. 2 para. 19(7) inserted by S.I. 2002/561 Sch. para. 10(12)
- Sch. 2 para. 9(5A)(5B) inserted by S.I. 2003/2322 reg. 2(6)(a)(ii)
- Sch. 2 para. 9(6A)(6B) inserted by S.I. 2003/2322 reg. 2(6)(a)(iii)
- Sch. 2 para. 11A inserted by S.I. 2003/2322 reg. 2(6)(b)
- Sch. 2 para. 16A inserted by S.I. 2005/3074 reg. 2(29)(b)
- Sch. 2 para. 3(2A)-(2E) inserted by S.I. 2006/600 reg. 21(4)(c)
- Sch. 2 para. 5A inserted by S.I. 2006/600 reg. 21(7)
- Sch. 2 para. 9(3)(aa) inserted by S.I. 2006/600 reg. 21(9)(b)(i)
- Sch. 2 para. 9(5AA) inserted by S.I. 2006/600 reg. 21(9)(d)
- Sch. 2 para. 10(10A) inserted by S.I. 2006/600 reg. 21(10)(e)
- Sch. 2 para. 10(13A)(13B) inserted by S.I. 2006/600 reg. 21(10)(f)
- Sch. 2 para. 12(3) inserted by S.I. 2008/654 reg. 65(12)(c)
- Sch. 2 para. 16B16C inserted by S.I. 2008/654 reg. 65(13)
- Sch. 2 para. 17A inserted by S.I. 2008/654 reg. 65(15)
- Sch. 2 para. 22A inserted by S.I. 2008/654 reg. 65(17)
- Sch. 2 para. 9(5C) inserted by S.I. 2009/2446 reg. 9(2)(e)
- Sch. 2 para. 11A(6)-(8) inserted by S.I. 2009/2446 reg. 9(3)

- Sch. 2 para. 3(2)(e) inserted by S.I. 2013/413 reg. 21(4)(c)
- Sch. 2 para. 19(8)(9) inserted by S.I. 2013/413 reg. 21(10)(b)
- Sch. 2 para. 3(2C)(aa) inserted by S.I. 2014/570 reg. 16(4)(b)
- Sch. 2 para. 10(17C) inserted by S.I. 2014/570 reg. 16(7)(g)
- Sch. 2 para. 23(14A) inserted by S.I. 2019/418 reg. 40(6)
- Sch. 2 para. 12A inserted by S.I. 2023/952 reg. 17
- Sch. 2 para. 1(c) inserted by S.I. 2016/211 Sch. 3 para. 6(c)
- Sch. 2 para. 11(2)(b) modified by S.I. 2015/95 reg. 18(a)
- Sch. 2 para. 12A modified by 1995/95 reg 31(3) as substituted by S.I. 2023/952 reg. 32(4)
- Sch. 2 para. 9(3)(aa) omitted by S.I. 2008/2263 reg. 22(7)(b)(i)
- Sch. 2 para. 9(5A)(b) omitted by S.I. 2008/2263 reg. 22(7)(d)(ii)
- Sch. 2 para. 9(5AA) omitted by S.I. 2008/2263 reg. 22(7)(e)
- Sch. 2 para. 9(12) omitted by S.I. 2008/2263 reg. 22(7)(g)
- Sch. 2 para. 2A(4) omitted by S.I. 2008/654 reg. 65(4)(a)
- Sch. 2 para. 19(6) omitted by S.I. 2008/654 reg. 65(16)
- Sch. 2 para. 5A omitted by S.I. 2011/2586 reg. 12(4)
- Sch. 2 para. 6(4)(h) omitted by S.I. 2016/245 reg. 18(4)(b)(ii)
- Sch. 2 para. 16A omitted by S.I. 2019/418 reg. 40(4)
- Sch. 2 para. 6(2)(b) substituted by S.I. 1998/2216 reg. 9(1)
- Sch. 2 para. 3(2)(d) substituted by S.I. 2005/661 reg. 11(4)(c)
- Sch. 2 para. 6(1) substituted by S.I. 2005/661 reg. 11(7)(a)
- Sch. 2 para. 6(4) substituted by S.I. 2005/661 reg. 11(7)(c)
- Sch. 2 para. 2(1A) substituted by S.I. 2006/600 reg. 21(3)
- Sch. 2 para. 6(2) substituted by S.I. 2006/600 reg. 21(8)(b)
- Sch. 2 para. 3(2B)(a)(ii) substituted by S.I. 2008/2263 reg. 22(4)(c)
- Sch. 2 para. 23 substituted by S.I. 2009/381 reg. 13(4)
- Sch. 2 para. 10(2)-(2B) substituted by S.I. 2010/1634 reg. 7(3)
- Sch. 2 para. 10(18) substituted by S.I. 2010/1634 reg. 7(5)
- Sch. 2 para. 5A(1) substituted by S.I. 2010/492 reg. 15(2)
- Sch. 2 para. 3(2A)(b) substituted by S.I. 2011/2586 reg. 12(3)(a)
- Sch. 2 para. 3(2C) substituted by S.I. 2011/2586 reg. 12(3)(b)
- Sch. 2 para. 10(1A) substituted by S.I. 2012/610 reg. 8
- Sch. 2 para. 10(1A) Table 2 substituted by S.I. 2013/1414 reg 4
- Sch. 2 para. 3(2)(a)(v) substituted by S.I. 2013/413 reg. 21(4)(a)
- Sch. 2 para. 10(1A) substituted by S.I. 2013/413 reg. 21(9)(a)
- Sch. 2 para. 10(2B) substituted by S.I. 2013/413 reg. 21(9)(b)
- Sch. 2 para. 10(2F) substituted by S.I. 2013/413 reg. 21(9)(c)
- Sch. 2 para. 10(12)(13) substituted by S.I. 2013/413 reg. 21(9)(g)
- Sch. 2 para. 10(1A) Table 2 substituted by S.I. 2014/1607 reg. 7(2)
- Sch. 2 para. 6(4) substituted by S.I. 2014/570 reg. 16(6)(c)
- Sch. 2 para. 10(1A) substituted by S.I. 2014/570 reg. 16(7)(a)
- Sch. 2 para. 10(7) substituted by S.I. 2014/570 reg. 16(7)(c)
- Sch. 2 para. 10(14) substituted by S.I. 2014/570 reg. 16(7)(d)
- Sch. 2 para. 23(15) substituted by S.I. 2014/570 reg. 16(8)(c)
- Sch. 2 para. 23(16) substituted by S.I. 2014/570 reg. 16(8)(d)
- Sch. 2 para. 17A substituted by S.I. 2015/95 Sch. 2 para. 8
- Sch. 2 para. 10(1A) substituted by S.I. 2015/96 reg. 15(2)
- Sch. 2 para. 10(1A)(b) substituted by S.I. 2019/418 reg. 40(3)(a)(aa)
- Sch. 2 para. 10(1)-(2N) substituted for Sch. 2 para. 10(1)-(2Z) by S.I. 2009/381 reg. 13(2)
- Sch. 2 para. 10(17)-(17B) substituted for Sch. 2 para. 10(17) by S.I. 2013/413 reg. 21(9)(h)
- Sch. 2 para. 10(2)-(2Z) substituted for Sch. 2 para. 10(2) by S.I. 2008/654 reg. 65(9)
- Sch. 2 para. 10(2H)-(2S) substituted for Sch. 2 para. 10(2H)-(2N) by S.I. 2014/570 reg. 16(7)(b)
- Sch. 2 para. 10(4)(4A) substituted for Sch. 2 para. 10(4) by S.I. 2006/600 reg. 21(10)(a)

- Sch. 2 para. 11(2)(3) substituted for Sch. 2 para. 11(2) by S.I. 2008/654 reg. 65(11)
- Sch. 2 para. 23(4)-(20) substituted for Sch. 2 para. 23(4)-(12) by S.I. 2011/2586 reg. 12(7)
- Sch. 2 para. 6(2)(a) word inserted by S.I. 2005/661 reg. 11(7)(b)(i)
- Sch. 2 para. 10(8)(b) word inserted by S.I. 2010/492 reg. 15(3)
- Sch. 2 para. 3(2)(a)(viii) word substituted by S.I. 2008/2263 reg. 22(4)(b)
- Sch. 2 para. 10(3)(a) word substituted by S.I. 2008/2263 reg. 22(8)(b)
- Sch. 2 para. 2A(5) word substituted by S.I. 2008/654 reg. 65(4)(b)
- Sch. 2 para. 19(6)(a) words inserted by S.I. 1998/2216 reg. 9(2)(i)
- Sch. 2 para. 19(6)(b) words inserted by S.I. 1998/2216 reg. 9(2)(ii)
- Sch. 2 para. 2(1A) words inserted by S.I. 2002/2469 reg. 8Sch. 5
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 6(2)(a) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 6(2)(b) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 3(2)(a)(vi) words inserted by S.I. 2006/600 reg. 21(4)(b)(iii)
- Sch. 2 para. 9(5A)(a) words inserted by S.I. 2006/600 reg. 21(9)(c)
- Sch. 2 para. 10(9) words inserted by S.I. 2006/600 reg. 21(10)(c)
- Sch. 2 para. 10(10) words inserted by S.I. 2006/600 reg. 21(10)(d)
- Sch. 2 para. 10(15) words inserted by S.I. 2006/600 reg. 21(10)(g)(i)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2007/3280 reg. 2(27)(b)(iv)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2007/3280 reg. 2(27)(b)(iv)
- Sch. 2 para. 5A(1)(b) words inserted by S.I. 2007/3280 reg. 2(27)(c)
- Sch. 2 para. 3(2)(a)(vii) words inserted by S.I. 2008/2263 reg. 22(4)(a)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2008/654 reg. 65(5)
- Sch. 2 para. 10(2I)(a) words inserted by S.I. 2011/2586 reg. 12(5)(a)(ii)
- Sch. 2 para. 10(2I)(b) words inserted by S.I. 2011/2586 reg. 12(5)(a)(ii)
- Sch. 2 para. 10(2I)(c) words inserted by S.I. 2011/2586 reg. 12(5)(a)(iii)(aa)
- Sch. 2 para. 10(2I)(c) words inserted by S.I. 2011/2586 reg. 12(5)(a)(iii)(bb)
- Sch. 2 para. 10(2K)(a) words inserted by S.I. 2011/2586 reg. 12(5)(b)(i)
- Sch. 2 para. 10(2K)(b) words inserted by S.I. 2011/2586 reg. 12(5)(b)(ii)
- Sch. 2 para. 10(2K)(b)(i) words inserted by S.I. 2011/2586 reg. 12(5)(b)(iii)
- Sch. 2 para. 10(2L)(a) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 10(2L)(b) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 10(2L)(c) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 3(2)(a)(vii) words inserted by S.I. 2013/413 reg. 21(4)(b)
- Sch. 2 para. 10(18)(a)(b) words inserted by S.I. 2013/413 reg. 21(9)(i)
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2014/570 reg. 16(6)(b)
- Sch. 2 para. 23(2) words inserted by S.I. 2014/570 reg. 16(8)(a)
- Sch. 2 para. 23(3) words inserted by S.I. 2014/570 reg. 16(8)(a)
- Sch. 2 para. 10(2N)(a) words inserted by S.I. 2015/96 reg. 15(3)(b)
- Sch. 2 para. 3(2)(a)(i) words inserted by S.I. 2016/245 reg. 18(3)(a)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2016/245 reg. 18(3)(b)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2016/245 reg. 18(3)(b)
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2016/245 reg. 18(4)(a)
- Sch. 2 para. 6(4)(g) words inserted by S.I. 2016/245 reg. 18(4)(b)(i)
- Sch. 2 para. 23(5)(c) words inserted by S.I. 2016/245 reg. 18(5)
- Sch. 2 para. 23(6)(e) words inserted by S.I. 2016/245 reg. 18(5)
- Sch. 2 para. 3(2)(e) words inserted by S.I. 2019/418 reg. 40(2)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2020/354 reg. 7(4)(a)(i)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2020/354 reg. 7(4)(a)(ii)
- Sch. 2 para. 23(5)(c) words inserted by S.I. 2020/354 reg. 7(4)(b)
- Sch. 2 para. 2(1A) words omitted by S.I. 2003/631 reg. 4(3)(b)
- Sch. 2 para. 6(1)(a) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 6(2)(a) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 6(2)(b) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 2(1A) words omitted by S.I. 2005/661 reg. 11(3)(b)(ii)
- Sch. 2 para. 6(2)(b) words omitted by S.I. 2005/661 reg. 11(7)(b)(ii)
- Sch. 2 para. 19(6) words omitted by S.I. 2005/661 reg. 11(9)(a)

- Sch. 2 para. 19(6)(b) words omitted by S.I. 2005/661 reg. 11(9)(b)
- Sch. 2 para. 9(5A)(a) words omitted by S.I. 2008/2263 reg. 22(7)(d)(i)
- Sch. 2 para. 9(5A)(b) words omitted by S.I. 2008/654 reg. 65(8)(c)
- Sch. 2 para. 10(3)(a) words omitted by S.I. 2008/654 reg. 65(10)
- Sch. 2 para. 9(5A)(a) words omitted by S.I. 2009/2446 reg. 9(2)(d)
- Sch. 2 para. 10(2G) words omitted by S.I. 2013/413 reg. 21(9)(d)
- Sch. 2 para. 10(2H) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2I) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2K) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2L) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2N) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(7) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(8) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(9) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(10) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(11) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(14) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(15) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(16) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 23(2) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(3) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(4) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(5) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(6) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(7) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(15) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 6(1)(a) words omitted by S.I. 2014/570 reg. 16(6)(a)
- Sch. 2 para. 6(2) words omitted by S.I. 2014/570 reg. 16(6)(a)
- Sch. 2 para. 10(2N) words omitted by S.I. 2015/96 reg. 15(3)(a)
- Sch. 2 para. 6(1) words substituted by S.I. 2000/605 reg. 15(d)
- Sch. 2 para. 3(2)(d) words substituted by S.I. 2002/561 Sch. para. 10(7)(b)
- Sch. 2 para. 6(1)(b) words substituted by S.I. 2002/561 Sch. para. 10(8)(b)
- Sch. 2 para. 2(1A) words substituted by S.I. 2003/631 reg. 3(5)(a)
- Sch. 2 para. 2(1A) words substituted by S.I. 2003/631 reg. 4(3)(a)
- Sch. 2 para. 2(1A) words substituted by S.I. 2005/661 reg. 11(3)(b)(i)
- Sch. 2 para. 3(2)(a)(vii) words substituted by S.I. 2006/600 reg. 21(4)(b)(iv)
- Sch. 2 para. 3(2)(a)(viii) words substituted by S.I. 2006/600 reg. 21(4)(b)(v)
- Sch. 2 para. 6(1) words substituted by S.I. 2006/600 reg. 21(8)(a)
- Sch. 2 para. 10(7) words substituted by S.I. 2006/600 reg. 21(10)(b)
- Sch. 2 para. 10(9) words substituted by S.I. 2006/600 reg. 21(10)(c)
- Sch. 2 para. 10(15)(b)(ii) words substituted by S.I. 2006/600 reg. 21(10)(g)(ii)
- Sch. 2 para. 10(16) words substituted by S.I. 2006/600 reg. 21(10)(h)
- Sch. 2 para. 10(17) words substituted by S.I. 2006/600 reg. 21(10)(i)
- Sch. 2 para. 23(2) words substituted by S.I. 2006/600 reg. 21(11)(a)
- Sch. 2 para. 23(3)(a) words substituted by S.I. 2006/600 reg. 21(11)(b)
- Sch. 2 para. 3(2)(a)(v) words substituted by S.I. 2007/3280 reg. 2(27)(b)(i)
- Sch. 2 para. 3(2A)(a) words substituted by S.I. 2007/3280 reg. 2(27)(b)(iii)
- Sch. 2 para. 10(2L) words substituted by S.I. 2008/2263 reg. 22(8)(a)
- Sch. 2 para. 10(2U) words substituted by S.I. 2008/2263 reg. 22(8)(a)
- Sch. 2 para. 10(9) words substituted by S.I. 2008/2263 reg. 22(8)(c)
- Sch. 2 para. 23(2) words substituted by S.I. 2008/2263 reg. 22(9)(a)
- Sch. 2 para. 23(2) words substituted by S.I. 2008/2263 reg. 22(9)(b)
- Sch. 2 para. 10(2H)(2I)(2K)(2L) words substituted by S.I. 2010/1634 reg. 7(4)
- Sch. 2 para. 10(2I) words substituted by S.I. 2011/2586 reg. 12(5)(a)(i)
- Sch. 2 para. 10(2L) words substituted by S.I. 2011/2586 reg. 12(5)(c)(i)
- Sch. 2 para. 2(1A) words substituted by S.I. 2013/413 reg. 21(3)(b)
- Sch. 2 para. 3(2B)(a) words substituted by S.I. 2013/413 reg. 21(4)(d)(i)
- Sch. 2 para. 3(2B)(a)(iv) words substituted by S.I. 2013/413 reg. 21(4)(d)(ii)

- Sch. 2 para. 3(2B)(a)(v) words substituted by S.I. 2013/413 reg. 21(4)(d)(ii)
- Sch. 2 para. 3(2D)(a) words substituted by S.I. 2013/413 reg. 21(4)(e)
- Sch. 2 para. 3(2D)(b) words substituted by S.I. 2013/413 reg. 21(4)(e)
- Sch. 2 para. 6(1)(a) words substituted by S.I. 2013/413 reg. 21(7)(a)
- Sch. 2 para. 6(2)(a) words substituted by S.I. 2013/413 reg. 21(7)(b)
- Sch. 2 para. 6(4) words substituted by S.I. 2013/413 reg. 21(7)(c)
- Sch. 2 para. 10(10A) words substituted by S.I. 2013/413 reg. 21(9)(f)
- Sch. 2 para. 23(12) words substituted by S.I. 2014/1607 reg. 7(3)(a)
- Sch. 2 para. 23(14) words substituted by S.I. 2014/1607 reg. 7(3)(b)
- Sch. 2 para. 10(17)(a) words substituted by S.I. 2014/570 reg. 16(7)(e)(i)
- Sch. 2 para. 10(17)(c) words substituted by S.I. 2014/570 reg. 16(7)(e)(ii)
- Sch. 2 para. 10(17A)(b) words substituted by S.I. 2014/570 reg. 16(7)(f)
- Sch. 2 para. 23(12) words substituted by S.I. 2014/570 reg. 16(8)(b)
- Sch. 2 para. 10(17C) words substituted by S.I. 2017/275 reg. 8
- Sch. 2 para. 10(1A) Table 2 words substituted by S.I. 2019/418 reg. 40(3)(a)(bb)
- Sch. 2 para. 10(2S) words substituted by S.I. 2019/418 reg. 40(3)(b)
- Sch. 2 para. 16B words substituted by S.I. 2019/418 reg. 40(5)
- Sch. 2 para. 2(1A) words substituted by S.I. 2023/1071 reg. 3(4)(b)
- Sch. 2A para. 3(7)-(12) added by S.I. 2009/381 reg. 14(3)(d)
- Sch. 2A para. 16 added by S.I. 2009/381 reg. 14(10)
- Sch. 2A inserted by S.I. 2001/1428 Sch. 1 para. 3
- Sch. 2A para. 7(5)-(10) inserted by S.I. 2008/2263 reg. 23(a)
- Sch. 2A para. 14(b)(iia) inserted by S.I. 2008/2263 reg. 23(b)
- Sch. 2A para. 3A3B inserted by S.I. 2009/381 reg. 14(4)
- Sch. 2A para. 4(1A) inserted by S.I. 2009/381 reg. 14(5)(b)
- Sch. 2A para. 2 omitted by S.I. 2009/381 reg. 14(2)
- Sch. 2A para. 12(b) omitted by S.I. 2009/381 reg. 14(8)
- Sch. 2A para. 13(b) omitted by S.I. 2009/381 reg. 14(9)
- Sch. 2A para. 5(1)(b) substituted by S.I. 2006/600 reg. 22(3)
- Sch. 2A para. 9(d) substituted by S.I. 2008/654 reg. 66(3)(ii)
- Sch. 2A para. 4(2) substituted by S.I. 2009/381 reg. 14(5)(c)
- Sch. 2A para. 5(2) substituted by S.I. 2009/381 reg. 14(6)
- Sch. 2A para. 7(3) substituted by S.I. 2009/381 reg. 14(7)
- Sch. 2A para. 9(b)-(f) substituted for Sch. 2A para. 9(b)-(d) by S.I. 2008/654 reg. 66(4)
- Sch. 2A para. 4(1) word substituted by S.I. 2006/600 reg. 22(2)
- Sch. 2A para. 7(5) word substituted by S.I. 2011/2586 reg. 13
- Sch. 2A heading words inserted by S.I. 2005/3074 reg. 2(30)
- Sch. 2A para. 3 heading words inserted by S.I. 2009/381 reg. 14(3)(a)
- Sch. 2A para. 7(5) words inserted by S.I. 2011/2586 reg. 13
- Sch. 2A para. 9(c) words omitted by S.I. 2008/654 reg. 66(3)(i)
- Sch. 2A para. 1(2)(a) words substituted by S.I. 2008/654 reg. 66(2)
- Sch. 2A para. 3(2) words substituted by S.I. 2009/381 reg. 14(3)(b)
- Sch. 2A para. 3(5) words substituted by S.I. 2009/381 reg. 14(3)(c)
- Sch. 2A para. 4(1) words substituted by S.I. 2009/381 reg. 14(5)(a)
- Sch. 2B inserted by S.I. 2014/570 reg. 17
- Sch. 2B para. 52(ab) inserted by S.I. 2016/245 reg. 19(3)
- Sch. 2B para. 14(a)(iii) inserted by S.I. 2017/275 reg. 9(3)
- Sch. 2B para. 16-18 substituted by S.I. 2016/245 reg. 19(2)
- Sch. 2B para. 14(a)(ii) substituted by S.I. 2017/275 reg. 9(2)
- Sch. 2B para. 41 substituted by S.I. 2019/418 reg. 41
- Sch. 2B heading word substituted by S.I. 2015/96 reg. 16
- Sch. 2B para. 41 words substituted by S.I. 2017/275 reg. 9(4)(a)
- Sch. 2B para. 41 words substituted by S.I. 2017/275 reg. 9(4)(b)
- Sch. 2B para. 42 words substituted by S.I. 2017/275 reg. 9(5)
- Sch. 3 para. 1 words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(a)
- Sch. 3 para. 5(3) words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(b)(i)
- Sch. 3 para. 5(3) words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(b)(ii)

- reg. E3-ED substituted for reg. E3 by S.I. 2006/2919 reg. 2(5)
- reg. D1A inserted by S.I. 2015/96 reg. 6
- reg. E2A-E2C inserted by S.I. 2008/654 reg. 11
- reg. E5A-E5C inserted by S.I. 2023/952 reg. 6
- reg. E5A(1) words inserted by S.I. 2024/281 reg. 5(2)(a)
- reg. E5A(1)(a)(iii) words inserted by S.I. 2024/281 reg. 5(2)(b)
- reg. E5A(1)(c) words inserted by S.I. 2024/281 reg. 5(2)(c)
- reg. E3A(2) substituted by S.I. 2013/413 reg. 9
- reg. E5A(2) words inserted by S.I. 2024/281 reg. 5(3)
- reg. E3A(2)(ca) inserted by S.I. 2014/570 reg. 9
- reg. E3A(2)(cb) inserted by S.I. 2015/96 reg. 8(2)
- reg. E3A(4) words inserted by S.I. 2015/96 reg. 8(3)
- reg. E3A(4A) inserted by S.I. 2015/96 reg. 8(4)
- reg. E5A(7) modified by 1995/95 reg 31(3) as substituted by S.I. 2023/952 reg. 32(4)
- reg. E2A(7) words substituted by S.I. 2019/418 reg. 9
- reg. E5A(7)(b) words substituted by S.I. 2024/281 reg. 5(4)
- reg. E5A(11A) inserted by S.I. 2024/281 reg. 5(5)
- reg. E5A(12) words inserted by S.I. 2024/281 reg. 5(6)
- reg. E5B(1)(b) words inserted by S.I. 2024/281 reg. 6(2)
- reg. E5B(1)(c) words inserted by S.I. 2024/281 reg. 6(3)
- reg. E2B(2)(b) substituted by S.I. 2008/2263 reg. 7
- reg. E2B(2)(b) word omitted by S.I. 2009/381 reg. 5(a)
- reg. E2B(2)(c) word omitted by S.I. 2009/2446 reg. 4(a)
- reg. E2B(2)(d) and word added by S.I. 2009/381 reg. 5(b)
- reg. E2B(2)(e) and word inserted by S.I. 2009/2446 reg. 4(b)
- reg. E2B(2)(e) substituted by S.I. 2010/492 reg. 5
- reg. E5C(1) words inserted by S.I. 2024/281 reg. 7(2)
- reg. E3C(2)(3) applied by S.I. 2015/95 reg. 33(2)
- reg. E5C(3) words inserted by S.I. 2024/281 reg. 7(3)
- reg. E5C(5) words inserted by S.I. 2024/281 reg. 7(4)
- reg. F2A inserted by S.I. 2023/952 reg. 9
- reg. G10–G13 added by S.I. 2005/3074 reg. 2(6)
- reg. G14-G17 inserted by S.I. 2008/654 reg. 29
- reg. G11 omitted by S.I. 2019/418 reg. 15
- reg. G12 omitted by S.I. 2019/418 reg. 16
- reg. G13 omitted by S.I. 2019/418 reg. 17
- reg. G14 substituted by S.I. 2019/418 reg. 18
- reg. G15 heading words substituted by S.I. 2019/418 reg. 19(2)
- reg. G17(1) substituted by S.I. 2021/631 reg. 10(2)
- reg. G15(1)(1A) substituted for reg. G15(1) by S.I. 2019/418 reg. 19(3)
- reg. G14(1) words substituted by S.I. 2009/2446 reg. 6
- reg. G17(1) words substituted by S.I. 2014/78 reg. 8(2)
- reg. G17(2) omitted by S.I. 2021/631 reg. 10(3)
- reg. G10(2) words omitted by S.I. 2019/418 reg. 14(2)
- reg. G17(2) words omitted by S.I. 2019/418 reg. 21(a)
- reg. G17(2) words omitted by S.I. 2019/418 reg. 21(c)
- reg. G15(2) words substituted by S.I. 2019/418 reg. 19(4)
- reg. G17(2) words substituted by S.I. 2019/418 reg. 21(b)
- reg. G14(2)(b)(i) word omitted by S.I. 2013/413 reg. 11(2)(a)
- reg. G14(2)(b)(iii) word substituted by S.I. 2013/413 reg. 11(2)(b)
- reg. G14(2)(b)(ii) word omitted by S.I. 2013/413 reg. 11(2)(a)
- reg. G10(3)(4)(5) omitted by S.I. 2019/418 reg. 14(3)
- reg. G15(3) substituted by S.I. 2019/418 reg. 19(5)
- reg. G13(3) words inserted by S.I. 2008/654 reg. 28(2)
- reg. G16(3)(a) substituted by S.I. 2014/78 reg. 7(2)
- reg. G10(4) substituted by S.I. 2008/654 reg. 26
- reg. G15(4) words substituted by S.I. 2019/418 reg. 19(6)
- reg. G14(5) substituted by S.I. 2013/413 reg. 11(3)

- reg. G16(5) substituted by S.I. 2021/631 reg. 9
- reg. G17(5) words substituted by S.I. 2014/78 reg. 8(3)
- reg. G15(5) words substituted by S.I. 2019/418 reg. 19(7)
- reg. G16(5)(b) omitted by S.I. 2019/418 reg. 20
- reg. G13(6) inserted by S.I. 2008/654 reg. 28(3)
- reg. G11(6) words inserted by S.I. 2008/654 reg. 27
- reg. G15(6) words substituted by S.I. 2019/418 reg. 19(8)
- reg. G13(6)(a) omitted by S.I. 2014/78 reg. 6(2)
- reg. G14(10) added by S.I. 2010/492 reg. 10
- reg. N3A inserted by S.I. 1997/80 reg. 6(3)
- reg. N3A(2)(iii) words substituted by S.I. 2007/3280 reg. 2(11)
- reg. Q16 continued by S.I. 2015/95 reg. 23(2)(b)
- reg. Q17 continued by S.I. 2015/95 reg. 23(2)(a)reg. 23(3)(a)
- reg. Q15 modified by S.I. 2015/95 reg. 24(a)
- reg. Q17 substituted by S.I. 2010/492 reg. 14
- reg. Q15(2) words substituted by S.I. 2013/413 reg. 15
- reg. Q17(3) words substituted by S.I. 2011/591 reg. 2(2)(a)
- reg. Q14(4)-(8) applied (with modifications) by S.I. 2015/95 reg. 25(8)(a)
- reg. Q13(4) words inserted by S.I. 2013/413 reg. 14(2)
- reg. Q15(4) words substituted by S.I. 2013/413 reg. 15
- reg. Q13(5)(6) added by S.I. 2013/413 reg. 14(3)
- reg. Q17(5) words substituted by S.I. 2011/591 reg. 2(2)(b)
- reg. Q15(5)(d) and word inserted by S.I. 2023/952 reg. 16
- reg. Q17(5A) added by S.I. 2011/591 reg. 2(2)(c)
- reg. Q17(6) words inserted by S.I. 2011/591 reg. 2(2)(d)
- reg. R11 added by S.I. 1998/666 reg. 9(c)
- reg. R11 omitted by S.I. 2006/600 reg. 17
- reg. R11 substituted by S.I. 1998/2216 reg. 8
- reg. R12 heading words inserted by S.I. 2005/3074 reg. 2(25)
- reg. R11(1)(a)(b) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(a) words omitted by S.I. 2005/661 reg. 9(a)
- reg. R11(1)(a)(i) words omitted by S.I. 2005/661 reg. 9(b)
- reg. R11(1)(d) substituted by S.I. 2005/661 reg. 9(c)
- reg. R11(1)(d)(i) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(e) words omitted by S.I. 2005/661 reg. 9(d)
- reg. R11(1)(f) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(f)(ii) omitted by S.I. 2005/661 reg. 9(e)
- reg. R11(1)(g) omitted by S.I. 2005/661 reg. 9(f)
- reg. R11(1)(g) words inserted by S.I. 2000/605 reg. 12(a)(ii)
- reg. R11(1)(h)(i) words inserted by S.I. 2000/605 reg. 12(a)(ii)
- reg. R11(1)(h)(i)(ii) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. R11(1)(h)(ii) words inserted by S.I. 2000/605 reg. 12(a)(iii)
- reg. R11(2) substituted by S.I. 2000/605 reg. 12(b)
- reg. R8A inserted by S.I. 2007/2054 reg. 2(4)
- reg. S3A inserted by S.I. 2008/654 reg. 58
- reg. S4A inserted by S.I. 2008/654 reg. 61
- reg. S4A(1A)-(1B) inserted by S.I. 2008/2263 reg. 17
- reg. S3A(7)(8) added by S.I. 2009/381 reg. 10
- reg. S4A(7) words substituted by S.I. 2019/418 reg. 36(2)
- reg. S4A(9)(b) words substituted by S.I. 2019/418 reg. 36(3)
- reg. S4A(12) words substituted by S.I. 2019/418 reg. 36(4)
- reg. S4A(13) words substituted by S.I. 2019/418 reg. 36(5)
- reg. S4A(14) words substituted by S.I. 2019/418 reg. 36(6)
- reg. S4A(15) words substituted by S.I. 2019/418 reg. 36(7)
- reg. T2A inserted by S.I. 2006/600 reg. 18
- reg. T1A inserted by S.I. 2013/413 reg. 18
- reg. T2A(2) words substituted by S.I. 2008/654 reg. 62(2)
- reg. T2A(2A) inserted by S.I. 2008/654 reg. 62(3)

- reg. T2A(3) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(4) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(5) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(6) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(7) words inserted by S.I. 2012/610 reg. 7(a)
- reg. T2A(8A) inserted by S.I. 2012/610 reg. 7(b)
- reg. T2A(8A) words inserted by S.I. 2014/570 reg. 12(2)(a)
- reg. T2A(8A)(a) words inserted by S.I. 2014/570 reg. 12(2)(b)
- reg. T2A(8B) added by S.I. 2015/96 reg. 14(2)
- reg. T2A(9) words inserted by S.I. 2014/570 reg. 12(3)
- reg. T2A(9) words substituted by S.I. 2015/96 reg. 14(3)
- reg. T2A(10) words inserted by S.I. 2014/570 reg. 12(4)
- reg. T2A(10) words substituted by S.I. 2015/96 reg. 14(4)
- reg. T2A(11) words substituted by S.I. 2011/2586 reg. 9(a)
- reg. T2A(11A)(11B) inserted by S.I. 2011/2586 reg. 9(b)
- reg. T2A(12)-(17) substituted for reg. T2A(12) by S.I. 2012/610 reg. 7(c)
- reg. U1A inserted by S.I. 2004/665 reg. 3(5)
- reg. U1A word inserted by S.I. 2008/2263 reg. 21(2)
- reg. U1A words substituted by S.I. 2007/3280 reg. 2(24)
- reg. U1A(a) words inserted by S.I. 2008/654 reg. 63(a)
- reg. U1A(b) words inserted by S.I. 2005/3074 reg. 2(28)
- reg. U1A(b) words substituted by S.I. 2008/2263 reg. 21(3)
- reg. U1A(f) inserted by S.I. 2008/654 reg. 63(b)
- reg. U1A(g) inserted by S.I. 2008/2263 reg. 21(4)
- reg. U1A(1)(b) words omitted by S.I. 2019/418 reg. 38
- reg. U1A(1)(g) words substituted by S.I. 2009/381 reg. 12
- reg. U1A(1)(h) added by S.I. 2011/2586 reg. 11
- reg. U1A(2) inserted by S.I. 2008/2263 reg. 21(5)
- reg. E3AB inserted by S.I. 2015/96 reg. 9
- reg. A3 inserted by S.I. 2005/661 reg. 3
- reg. A4 inserted by S.I. 2014/78 reg. 4
- reg. A4 heading substituted by S.I. 2021/631 reg. 4(2)
- reg. A4 heading words substituted by S.I. 2019/1458 Sch. 3 para. 107(3)(a)
- reg. A2(1)(a)(c)(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(4)
- reg. A2(1)(a)-(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(3)
- reg. A3(1)(a)(iii) words substituted by S.I. 2013/413 reg. 4(2)(i)
- reg. A3(1)(a)(ii) words substituted by S.I. 2013/413 reg. 4(2)(i)
- reg. A2(1)(b)(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(5)
- reg. A3(1)(b)(vii)(bb) word substituted by S.I. 2013/413 reg. 4(2)(ii)(bb)
- reg. A3(1)(b)(vii) words substituted by S.I. 2013/413 reg. 4(2)(ii)(aa)
- reg. A3(1)(b)(vii)(bb) words substituted by S.I. 2022/634 reg. 8(2)(a)
- reg. A3(1)(b)(vii)(bb) words substituted by S.I. 2023/1071 reg. 3(3)
- reg. A3(1)(b)(vi) words substituted by S.I. 2013/413 reg. 4(2)(ii)(aa)
- reg. A2(1)(c)(d) words omitted by S.I. 2010/234 Sch. 3 para. 16(2)
- reg. A3(3) words substituted by S.I. 2013/413 reg. 4(3)
- reg. A3(3) words substituted by S.I. 2022/634 reg. 8(2)(b)
- reg. A3(4) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(4) words substituted by S.I. 2022/634 reg. 8(2)(c)
- reg. A3(5)(b) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(5)(b) words substituted by S.I. 2022/634 reg. 8(2)(d)
- reg. A4(5A) inserted by S.I. 2019/1458 Sch. 3 para. 107(3)(b)
- reg. A4(5A) omitted by S.I. 2021/631 reg. 4(3)
- reg. A4(6) inserted by S.I. 2014/3061 Sch. 1 para. 14
- reg. A3(6)(b) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(6)(b) words substituted by S.I. 2022/634 reg. 8(2)(e)
- reg. A3(7)(a) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(7)(a) words substituted by S.I. 2022/634 reg. 8(2)(f)
- reg. A3(10) word substituted by S.I. 2013/413 reg. 4(4)

- reg. A3(10) words substituted by S.I. 2022/634 reg. 8(2)(g)(i)
- reg. A3(10)(c) words substituted by S.I. 2022/634 reg. 8(2)(g)(ii)
- reg. A3(11) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(11)(a) words substituted by S.I. 2022/634 reg. 8(2)(h)(i)
- reg. A3(11)(b) words substituted by S.I. 2022/634 reg. 8(2)(h)(ii)
- reg. A3(12) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(12)(a) words substituted by S.I. 2022/634 reg. 8(2)(i)
- reg. B5 added by S.I. 1997/80 reg. 3
- reg. B2(e)(f) inserted by S.I. 1998/2216 reg. 4(2)
- reg. B2(e) substituted for reg. B2(e)(f) by S.I. 2006/600 reg. 3
- reg. B2(e) words inserted by S.I. 2000/605 reg. 4
- reg. B2(e) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. B3(A1)(A2) inserted by S.I. 2022/327 reg. 2
- reg. B3(A3) inserted by S.I. 2023/985 Sch. 2 para. 1
- reg. B5(1)(c) words inserted by S.I. 2001/3649 art. 483(2)
- reg. B2(1)(f) substituted by S.I. 2010/492 reg. 4(2)(a)
- reg. B2(1)(g) word inserted by S.I. 2010/492 reg. 4(2)(b)(ii)
- reg. B2(1)(g) words inserted by S.I. 2010/492 reg. 4(2)(b)(i)
- reg. B2(1)(h)(ii) words inserted by S.I. 2010/492 reg. 4(2)(c)
- reg. B2(1)(i)-(k) substituted for reg. B2(1)(i) by S.I. 2008/2263 reg. 4(2)
- reg. B2(1)(j)(v) omitted by S.I. 2015/95 Sch. 2 para. 3(2)
- reg. B2(1)(j)(iii) substituted by S.I. 2010/492 reg. 4(2)(d)
- reg. B2(1)(k)(ii) words inserted by S.I. 2010/492 reg. 4(2)(e)
- reg. B2(1)(k)(iv) omitted by S.I. 2015/95 Sch. 2 para. 3(2)
- reg. B2(1)(l)-(q) added by S.I. 2010/492 reg. 4(2)(f)
- reg. B2(1)(q)(iv) substituted for reg. B2(1)(q)(iii) by S.I. 2011/2586 reg. 4
- reg. B4(1A)-(1C) omitted by S.I. 2013/413 reg. 6(2)
- reg. B4(1A)-(3) substituted for reg. B4(2) by S.I. 2005/661 reg. 4(2)
- reg. B3(2)(3) substituted for reg. B3(2) by S.I. 2009/381 reg. 3
- reg. B2(2)(a) words substituted by S.I. 2008/2263 reg. 4(3)(i)
- reg. B2(2)(c) inserted by S.I. 2008/2263 reg. 4(3)(ii)
- reg. B2(2)(c) words substituted by S.I. 2010/492 reg. 4(3)
- reg. B2(2)(d) added by S.I. 2015/95 Sch. 2 para. 3(3)
- reg. B2(3) substituted by S.I. 2008/2263 reg. 4(4)
- reg. B1(3A) inserted by S.I. 2007/2054 reg. 2(3)
- reg. B1(3B) inserted by S.I. 2015/95 Sch. 2 para. 2
- reg. B1(3B)(b) word substituted by S.I. 2016/245 reg. 4
- reg. B3(4)-(9) inserted by S.I. 2009/1298 reg. 2(3)
- reg. B2(4) word substituted by S.I. 2008/2263 reg. 4(5)
- reg. B5(4) words added by S.I. 2006/600 reg. 4
- reg. B2(5) word substituted by S.I. 2008/2263 reg. 4(6)
- reg. B4(5A) inserted by S.I. 2005/661 reg. 4(4)
- reg. B4(5A) omitted by S.I. 2013/413 reg. 6(6)
- reg. B4(8) added by S.I. 2013/413 reg. 6(8)
- reg. B3(8A)-(8F) inserted by S.I. 2014/570 reg. 4
- reg. B2(8G)-(8U) added by S.I. 2015/95 Sch. 2 para. 4
- reg. B3(8H)(a)-(c) substituted for reg. B3(8H)(a)(b) by S.I. 2016/245 reg. 5(2)
- reg. B3(8L) substituted by S.I. 2016/245 reg. 5(3)
- reg. C1(1)(a) words inserted by S.I. 2015/96 reg. 4
- reg. C3(1)(ba) inserted by S.I. 2002/561 Sch. para. 2(a)
- reg. C1(1A) inserted by S.I. 2008/654 reg. 5(2)
- reg. C2(2)(e) inserted by S.I. 2008/654 reg. 6(2)
- reg. C1(3A) inserted by S.I. 1997/80 reg. 4(1)
- reg. C1(4)(f) added by S.I. 1997/80 reg. 4(2)(b)
- reg. C1(4)(f) words inserted by S.I. 2001/3649 art. 483(3)
- reg. C3(4A) inserted by S.I. 2002/561 Sch. para. 2(b)
- reg. C1(4A)-(4C) inserted by S.I. 2008/654 reg. 5(3)
- reg. C1(6A) inserted by S.I. 2008/654 reg. 5(5)

- reg. C1(7)-(9) substituted for reg. C1(7) by S.I. 2008/654 reg. 5(6)
- reg. C1(10)-(12) inserted by S.I. 2014/570 reg. 5
- reg. C1(12)(b)(c) excluded by S.I. 2015/95 reg. 15
- reg. D3 inserted by S.I. 2014/570 reg. 8
- reg. D4 inserted by S.I. 2017/275 reg. 5
- reg. D1(1)-(2T) substituted for reg. D1(1)(2) by S.I. 2008/654 reg. 7(2)
- reg. D1(1)-(2Z) substituted for reg. D1(1)-(2T) by S.I. 2009/381 reg. 4
- reg. D1(1A) substituted by S.I. 2010/1634 reg. 3(2)
- reg. D1(1A) substituted by S.I. 2012/610 reg. 4(a)
- reg. D1(1A) Table substituted by S.I. 2013/413 reg. 7(2)
- reg. D1(1A) table substituted by S.I. 2014/570 reg. 6(3)
- reg. D1(1A) substituted by S.I. 2015/96 reg. 5(2)
- reg. D1(1A)(1B) substituted for reg. D1(1A) by S.I. 2013/1414 reg 3(a)
- reg. D1(1A) words substituted by S.I. 2014/570 reg. 6(2)
- reg. D1(1A) words substituted by S.I. 2019/418 reg. 4(a)
- reg. D1(1B) omitted by S.I. 2015/96 reg. 5(3)
- reg. D1(1B) table substituted by S.I. 2014/1607 reg. 4
- reg. D1(1B) table substituted by S.I. 2014/570 reg. 6(5)
- reg. D2(1B) words substituted by S.I. 2011/2586 reg. 5
- reg. D1(1B) words substituted by S.I. 2014/570 reg. 6(4)
- reg. D1(2A) substituted by S.I. 2013/413 reg. 7(3)
- reg. D1(2A) words substituted by S.I. 2010/1634 reg. 3(4)
- reg. D1(2B)(c) added by S.I. 2010/1634 reg. 3(5)
- reg. D1(2B)(c) omitted by S.I. 2012/610 reg. 4(c)
- reg. D1(2E)-(2R) words substituted by S.I. 2010/1634 reg. 3(6)
- reg. D1(2E)-(2R) words substituted by S.I. 2012/610 reg. 4(d)
- reg. D1(2Q) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2Q) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D1(2Q)(a) word substituted by S.I. 2008/2263 reg. 5(b)
- reg. D1(2R) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2R) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D1(2V) words substituted by S.I. 2010/1634 reg. 3(6)
- reg. D1(2V) words substituted by S.I. 2012/610 reg. 4(d)
- reg. D1(2V) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2V) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D2(3)(b)(i) omitted by S.I. 2008/654 reg. 8(2)(c)(ii)
- reg. D3(3)(b)(i) substituted by S.I. 2014/1607 reg. 5(2)(i)
- reg. D3(3)(b)(i) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D3(3)(b)(ii) word inserted by S.I. 2014/1607 reg. 5(2)(ii)
- reg. D2(3A)(3B) inserted by S.I. 2015/96 reg. 7(4)
- reg. D3(4)(b)(i) substituted by S.I. 2014/1607 reg. 5(3)(i)
- reg. D3(4)(b)(i) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D3(4)(b)(ii) word inserted by S.I. 2014/1607 reg. 5(3)(ii)
- reg. D3(5)(b) substituted by S.I. 2014/1607 reg. 5(4)
- reg. D3(5)(b) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D1(6) added by S.I. 2005/661 reg. 6
- reg. D1(6) substituted by S.I. 2014/570 reg. 6(6)
- reg. D3(6) Step 6(a) words substituted by S.I. 2014/1607 reg. 5(5)
- reg. D3(7)-(11) omitted by S.I. 2021/631 reg. 5(3)
- reg. D2(7A) inserted by S.I. 2013/413 reg. 8(3)
- reg. D2(7B) inserted by S.I. 2014/570 reg. 7(2)
- reg. D2(9) added by S.I. 2005/661 reg. 7
- reg. D2(9) words inserted by S.I. 2014/570 reg. 7(3)(a)
- reg. D2(9) words inserted by S.I. 2014/570 reg. 7(3)(b)
- reg. D2(10) inserted by S.I. 2007/3280 reg. 2(3)(b)
- reg. D2(10)(a)(ii) word substituted by S.I. 2008/2263 reg. 6
- reg. D3(12A)-(12G) inserted by S.I. 2021/631 reg. 5(4)
- reg. D3(13)(c) words substituted by S.I. 2017/275 reg. 4(2)

- reg. D3(17) substituted by S.I. 2014/1607 reg. 5(6)
- reg. D3(17)(b) words omitted by S.I. 2021/631 reg. 5(5)
- reg. D3(19A) inserted by S.I. 2017/275 reg. 4(3)
- reg. D3(19B) inserted by S.I. 2019/418 reg. 6
- reg. D3(19C)-(19G) inserted by S.I. 2021/631 reg. 5(6)
- reg. D3(21)(h) omitted by S.I. 2021/631 reg. 5(7)(a)
- reg. D3(21)(i) inserted by S.I. 2017/275 reg. 4(4)
- reg. D3(21)(j) inserted by S.I. 2021/631 reg. 5(7)(b)
- reg. D3(21)(j) omitted by S.I. 2024/281 reg. 4
- reg. E7 applied by S.I. 2015/95 reg. 25(5)
- reg. E7 inserted by S.I. 2008/654 reg. 14
- reg. E2(A1) inserted by S.I. 2008/654 reg. 10(2)
- reg. E3(1)(a)(ia) inserted by S.I. 2008/654 reg. 12
- reg. E6(2A) inserted by S.I. 2009/381 reg. 6(b)
- reg. E3(3) inserted by S.I. 1997/1888 reg. 4
- reg. E4(3) inserted by S.I. 1997/1888 reg. 5
- reg. E3(4) inserted by S.I. 1998/666 reg. 5
- reg. E4(4) inserted by S.I. 1998/666 reg. 6
- reg. E1(4)-(8) inserted by S.I. 2008/654 reg. 9(3)
- reg. E3(4) omitted by S.I. 2006/600 reg. 6(3)
- reg. E4(4) omitted by S.I. 2006/600 reg. 7(3)
- reg. E3(4) substituted by S.I. 1998/2216 reg. 6
- reg. E4(4) substituted by S.I. 1998/2216 reg. 7
- reg. E1(4) words substituted by S.I. 2019/418 reg. 7
- reg. E3(4)(c) words inserted by S.I. 2000/605 reg. 5(2)
- reg. E4(4)(c) words inserted by S.I. 2000/605 reg. 6
- reg. E3(4)(c) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. E4(4)(c) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. E6(8) added by S.I. 2006/600 reg. 9(3)
- reg. E7(8) words substituted by S.I. 2009/381 reg. 7(a)
- reg. E6(8) words substituted by S.I. 2011/2586 reg. 6(b)
- reg. E7(9)(10) added by S.I. 2009/381 reg. 7(b)
- reg. E2(10)(b) words inserted by S.I. 2008/654 reg. 10(4)
- reg. E2(12) inserted by S.I. 2008/654 reg. 10(5)
- reg. F5(1)-(3C) substituted for reg. F5(1)-(3) by S.I. 2000/605 reg. 7
- reg. F1(1A) inserted by S.I. 2007/3280 reg. 2(5)
- reg. F1(1A)(c) words inserted by S.I. 2008/654 reg. 15(3)
- reg. F1(1B) inserted by S.I. 2008/654 reg. 15(4)
- reg. F2(3)-(5) added by S.I. 2006/600 reg. 10
- reg. F2(3) words substituted by S.I. 2007/3280 reg. 2(6)
- reg. F5(3)(a) words inserted by S.I. 2003/2322 reg. 2(3)(a)(i)(aa)
- reg. F5(3)(a) words omitted by S.I. 2003/2322 reg. 2(3)(a)(i)(bb)
- reg. F5(3A) words inserted by S.I. 2003/2322 reg. 2(3)(b)(i)
- reg. F5(3A) words omitted by S.I. 2003/2322 reg. 2(3)(b)(ii)
- reg. F5(3A)(aa) inserted by S.I. 2003/2322 reg. 2(3)(b)(iii)
- reg. F5(3B) substituted by S.I. 2003/2322 reg. 2(3)(c)
- reg. F5(3C) words inserted by S.I. 2003/2322 reg. 2(3)(d)
- reg. F2(6) inserted by S.I. 2008/654 reg. 16(3)
- reg. F2(7)-(12) inserted by S.I. 2008/2263 reg. 8(3)
- reg. F2(7) word substituted by S.I. 2011/2586 reg. 7
- reg. F2(7) words inserted by S.I. 2011/2586 reg. 7
- reg. F5(12) substituted by S.I. 2019/418 reg. 10
- reg. F5(13) added by S.I. 2010/492 reg. 8
- reg. G1(1A) inserted by S.I. 2008/654 reg. 19
- reg. G4(2)(2A) substituted for reg. G4(2) by S.I. 2008/654 reg. 22
- reg. G1(2)(c)(d)(2A) inserted by S.I. 2005/3074 reg. 2(5)(a)(ii)
- reg. G7(2A) inserted by S.I. 2021/631 reg. 6(3)
- reg. G4(2A) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1

- reg. G3(3)(a) substituted by S.I. 2010/492 reg. 9
- reg. G2(3A)-(3C) inserted by S.I. 2008/654 reg. 20(2)
- reg. G2(3B) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. G2(3C) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. G6(4) added by S.I. 2013/413 reg. 10
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(a)
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(b)
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(c)
- reg. G9(5) inserted by S.I. 2008/654 reg. 25(3)
- reg. G9(5)(a) omitted by S.I. 2014/78 reg. 5(2)
- reg. G9(5)(b) words substituted by S.I. 2019/418 reg. 13
- reg. G2(6)(7) inserted by S.I. 2007/3280 reg. 2(7)
- reg. G3(6)(7) inserted by S.I. 2008/654 reg. 21
- reg. G9(6) inserted by S.I. 2021/631 reg. 8(3)
- reg. G2(6)(c) words inserted by S.I. 2008/654 reg. 20(4)
- reg. G8(7) inserted by S.I. 2021/631 reg. 7(3)
- reg. G2(8)(9) inserted by S.I. 2008/654 reg. 20(5)
- reg. H1(1)(e) inserted by S.I. 2008/654 reg. 30(2)(b)
- reg. H1(1)(e) substituted by S.I. 2019/418 reg. 22(b)
- reg. H4(2)(2A) substituted for reg. H4(2) by S.I. 2008/654 reg. 32(2)
- reg. H4(2)(b)(i) words inserted by S.I. 2010/492 reg. 11(a)
- reg. H4(2)(b)(ii) words inserted by S.I. 2010/492 reg. 11(b)
- reg. H1(2A) inserted by S.I. 2008/654 reg. 30(3)
- reg. H3(2A) inserted by S.I. 2008/654 reg. 31(3)
- reg. H5(2A)(2B) inserted by S.I. 2008/654 reg. 33(3)
- reg. H3(2A) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. H3(2A)(b) words omitted by S.I. 2009/2446 reg. 7
- reg. H5(3)(3A) substituted for reg. H5(3) by S.I. 2008/654 reg. 33(4)
- reg. H1(3)(e) added by S.I. 2006/600 reg. 11(3)
- reg. H3(4A)-(4E) inserted by S.I. 2008/654 reg. 31(4)
- reg. H3(4A) words substituted by S.I. 2019/418 reg. 23(2)
- reg. H3(4B) words substituted by S.I. 2019/418 reg. 23(3)(a)
- reg. H3(4B) words substituted by S.I. 2019/418 reg. 23(3)(b)
- reg. H3(4C)-(4E) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. H3(4C) words substituted by S.I. 2019/418 reg. 23(4)(a)
- reg. H3(4C) words substituted by S.I. 2019/418 reg. 23(4)(b)
- reg. H3(4D) words substituted by S.I. 2019/418 reg. 23(5)
- reg. H3(4E) words substituted by S.I. 2019/418 reg. 23(6)
- reg. H1(7) added by S.I. 2006/600 reg. 11(5)
- reg. H3(9)(10) inserted by S.I. 2007/3280 reg. 2(8)
- reg. H4(9)(10) inserted by S.I. 2008/654 reg. 32(4)
- reg. H3(9) words inserted by S.I. 2008/654 reg. 31(5)
- reg. H3(9) words substituted by S.I. 2008/654 reg. 31(5)
- reg. H3(11)(12) inserted by S.I. 2008/654 reg. 31(6)
- reg. K4(1)(1A) substituted for reg. K4(1) by S.I. 2016/245 reg. 8(2)
- reg. K5(1)(1A) substituted for reg. K5(1) by S.I. 2016/245 reg. 9
- reg. K1(2)(c) substituted by S.I. 2016/245 reg. 7
- reg. K1(3)(a) substituted by S.I. 2019/418 reg. 27
- reg. K1(3)(ca) added by S.I. 2010/1634 reg. 5(2)
- reg. K2(4)(4A) words substituted by S.I. 2008/654 reg. 37(3)
- reg. K2(4A) inserted by S.I. 2005/3074 reg. 2(16)(a)
- reg. K2(6)-(8) substituted for reg. K2(6) by S.I. 2008/654 reg. 37(5)
- reg. K2(7)(a) words substituted by S.I. 2010/1634 reg. 5(3)(a)
- reg. L1(2)(b) words inserted by S.I. 2008/654 reg. 38(2)
- reg. L2(2A) inserted by S.I. 2008/2263 reg. 11
- reg. L1(3)(d) inserted by S.I. 2000/605 reg. 8(b)
- reg. L1(3)(d)(ii) words substituted by S.I. 2006/600 reg. 13
- reg. L1(4A)-(4B) inserted by S.I. 2003/631 Sch. para. 2(b)

- reg. L4(7A) inserted by S.I. 1998/666 reg. 7
- reg. L1(9)-(14) inserted by S.I. 2008/654 reg. 38(5)
- reg. L1(14) words inserted by S.I. 2008/2263 reg. 10
- reg. L1(14) words substituted by S.I. 2015/95 Sch. 2 para. 5
- reg. M8 inserted by S.I. 2015/96 reg. 13
- reg. M1(1A) inserted by S.I. 2002/561 Sch. para. 4
- reg. M3(1A) inserted by S.I. 2008/2263 reg. 12(3)
- reg. M1(2A) inserted by S.I. 2016/245 reg. 10(3)
- reg. M7(3)(b) words inserted by S.I. 2010/492 reg. 12
- reg. M7(3)(c) words inserted by S.I. 2015/96 reg. 12
- reg. M2(4A) inserted by S.I. 2002/561 Sch. para. 5
- reg. M8(5A)-(5D) inserted by S.I. 2017/275 reg. 6(2)
- reg. M8(6) substituted by S.I. 2017/275 reg. 6(3)
- reg. M1(8)(za) inserted by S.I. 2015/96 reg. 11(2)
- reg. M8(9)(a) substituted by S.I. 2017/275 reg. 6(4)
- reg. N4(3) words substituted by S.I. 2007/3280 reg. 2(11)
- reg. N1(3A) inserted by S.I. 2002/561 Sch. para. 8
- reg. P1(4A) inserted by S.I. 2007/3280 reg. 2(12)(c)
- reg. P1(8) inserted by S.I. 2007/3280 reg. 2(12)(d)
- reg. Q8-Q15 continued by S.I. 2015/95 reg. 23(2)(a)reg. 23(3)(a)
- reg. Q8-Q17 inserted by S.I. 2008/654 reg. 51
- reg. Q9(1)(a) words substituted by S.I. 2016/245 reg. 13
- reg. Q1(1A) inserted by S.I. 2008/654 reg. 45(2)
- reg. Q1(2)(2A) substituted for reg. Q1(2) by S.I. 2008/654 reg. 45(3)
- reg. Q5(2A) inserted by S.I. 2005/3074 reg. 2(23)
- reg. Q5(2A) omitted by S.I. 2019/418 reg. 33(2)
- reg. Q5(2B) inserted by S.I. 2008/654 reg. 48
- reg. Q5(2B) words substituted by S.I. 2019/418 reg. 33(3)(a)
- reg. Q5(2B) words substituted by S.I. 2019/418 reg. 33(3)(b)
- reg. Q1(5A) inserted by S.I. 2005/3074 reg. 2(21)
- reg. Q1(5A) omitted by S.I. 2019/418 reg. 32(2)
- reg. Q1(5B) inserted by S.I. 2008/654 reg. 45(5)
- reg. Q1(5B) words substituted by S.I. 2019/418 reg. 32(3)(a)
- reg. Q1(5B) words substituted by S.I. 2019/418 reg. 32(3)(b)
- reg. Q1(6A)(6B) inserted by S.I. 1998/666 reg. 8(2)
- reg. Q6(6A) inserted by S.I. 2008/654 reg. 49(3)
- reg. Q1(10)(11) inserted by S.I. 2007/3280 reg. 2(13)(b)
- reg. Q1(11) words inserted by S.I. 2007/3280 reg. 2(13)(c)
- reg. Q1(11) words omitted by S.I. 2008/654 reg. 45(6)
- reg. R9(1)-(2A) substituted for reg. R9(1)(2) by S.I. 2008/654 reg. 55(2)
- reg. R1(3) added by S.I. 2005/661 reg. 8
- reg. R1(3) words inserted by S.I. 2007/3280 reg. 2(15)
- reg. R1(3) words inserted by S.I. 2014/570 reg. 10
- reg. R1(3) words omitted by S.I. 2014/570 reg. 10
- reg. R1(3) words substituted by S.I. 2013/413 reg. 16(5)
- reg. R5(4A) inserted by S.I. 1997/1888 reg. 6
- reg. R8(6) added by S.I. 2015/95 Sch. 2 para. 6
- reg. R5(6)(a)(ii) substituted by S.I. 2006/2919 reg. 2(4)(b)
- reg. R9(7)(8) substituted for reg. R9(7) by S.I. 2008/654 reg. 55(6)
- reg. R8(8)(b) substituted by S.I. 2016/245 reg. 14
- reg. R4(10A)(10B) inserted by S.I. 1998/666 reg. 9(a)(iii)
- reg. R4(10A) words inserted by S.I. 2006/2919 reg. 2(3)(b)
- reg. R4(10B) words inserted by S.I. 2006/2919 reg. 2(3)(b)
- reg. S2(1)(1A) substituted by S.I. 2008/654 reg. 57(2)
- reg. S2(1A) inserted by S.I. 2003/631 Sch. para. 3(b)
- reg. S4(1A) inserted by S.I. 2007/3280 reg. 2(18)(a)
- reg. S4(1A) words substituted by S.I. 2008/2263 reg. 16(2)(i)
- reg. S2(1A)(b)(iii) word omitted by S.I. 2024/281 reg. 8(2)(a)(ii)

- reg. S4(1A)(b)(iii) words inserted by S.I. 2008/2263 reg. 16(2)(ii)
- reg. S2(1A)(b)(iii) words substituted by S.I. 2024/281 reg. 8(2)(a)(i)
- reg. S2(1A)(c) omitted by S.I. 2024/281 reg. 8(2)(b)
- reg. S2(1A)(c)(ii) words inserted by S.I. 2011/2586 reg. 8
- reg. S4(1B)-(1D) inserted by S.I. 2008/2263 reg. 16(3)
- reg. S2(3)-(3D) substituted for reg. S2(3) by S.I. 2008/654 reg. 57(3)
- reg. S4(3)(3A) substituted for reg. S4(3) by S.I. 2007/3280 reg. 2(18)(b)
- reg. S4(4)-(16) substituted for reg. S4(4)-(9) by S.I. 2008/654 reg. 60
- reg. S4(6)(b) words substituted by S.I. 2019/418 reg. 35(3)
- reg. S4(10) words substituted by S.I. 2019/418 reg. 35(4)
- reg. S4(11) words substituted by S.I. 2019/418 reg. 35(5)
- reg. S4(12)(b) words substituted by S.I. 2019/418 reg. 35(6)
- reg. S2(15) added by S.I. 1998/666 reg. 11(2)
- reg. S2(15) substituted by S.I. 2008/654 reg. 57(5)
- reg. S2(15)(c) added by S.I. 2014/570 reg. 11
- reg. T9 added by S.I. 2014/570 reg. 14
- reg. T8 inserted by S.I. 2000/605 reg. 14
- reg. T9(1) words inserted by S.I. 2017/275 reg. 7(2)(a)
- reg. T9(1)(a) word inserted by S.I. 2017/275 reg. 7(2)(b)
- reg. T6(1A) inserted by S.I. 2003/631 Sch. para. 4(a)
- reg. T6(1A) words substituted by S.I. 2019/418 reg. 37(2)
- reg. T6(1A) words substituted by S.I. 2021/631 reg. 11
- reg. T6(1A)(a) words inserted by S.I. 2008/2263 reg. 19(a)
- reg. T6(1A)(a) words substituted by S.I. 2005/3074 reg. 2(27)
- reg. T6(1A)(c) word substituted by S.I. 2008/2263 reg. 19(b)(ii)
- reg. T6(1A)(c) words inserted by S.I. 2008/2263 reg. 19(b)(i)
- reg. T9(2) words inserted by S.I. 2017/275 reg. 7(3)
- reg. T6(3)-(14) inserted by S.I. 2019/418 reg. 37(3)
- reg. T9(3) words substituted by S.I. 2017/275 reg. 7(4)
- reg. T7(3)(a) substituted by S.I. 2016/245 reg. 16
- reg. T7(3)(b) substituted by S.I. 2011/2586 reg. 10
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(b)(i)
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(b)(ii)
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(c)
- reg. T8(4) words inserted by S.I. 2009/381 reg. 11(a)
- reg. T8(4) words inserted by S.I. 2014/570 reg. 13
- reg. T8(4) words omitted by S.I. 2007/3280 reg. 2(22)(d)
- reg. T8(4) words substituted by S.I. 2001/3649 art. 484(2)
- reg. T8(4) words substituted by S.I. 2007/3280 reg. 2(22)(a)
- reg. T8(4) words substituted by S.I. 2009/381 reg. 11(b)
- reg. T8(4)(b) words inserted by S.I. 2008/2263 reg. 20(b)
- reg. T9(4)(b) words inserted by S.I. 2017/275 reg. 7(5)(a)
- reg. T9(4)(d) words substituted by S.I. 2017/275 reg. 7(5)(b)
- reg. T9(4)(e) words substituted by S.I. 2017/275 reg. 7(5)(c)
- reg. T8(4)(aa) inserted by S.I. 2008/2263 reg. 20(a)
- reg. T8(5) inserted by S.I. 2001/3649 art. 484(3)
- reg. T8(5) omitted by S.I. 2007/3280 reg. 2(23)
- reg. T9(5) words substituted by S.I. 2017/275 reg. 7(6)
- reg. T9(6) words substituted by S.I. 2017/275 reg. 7(7)
- reg. T9(7) substituted by S.I. 2014/1607 reg. 6
- reg. T9(8) words substituted by S.I. 2017/275 reg. 7(8)
- reg. U5 added by S.I. 2015/95 Sch. 2 para. 7
- reg. U4 inserted by S.I. 2008/654 reg. 64
- reg. U4 omitted by S.I. 2013/413 reg. 20
- reg. U3(3)(c) word substituted by S.I. 2016/245 reg. 17
- reg. U3(3)(d) word substituted by S.I. 2016/245 reg. 17
- reg. U3(3A)(3B) added by S.I. 2010/1634 reg. 6(3)
- reg. U3(5)(6) substituted for reg. U3(5) by S.I. 2005/661 reg. 10(b)

- reg. U3(9) words inserted by S.I. 2019/418 reg. 39
- reg. 000A2 words inserted by S.I. 2001/1428 Sch. 1 para. 1
- reg. 000A2 words inserted by S.I. 2023/952 reg. 3
- reg. 000C2(2)(b) substituted by S.I. 2023/952 reg. 5(2)
- reg. 000C1(6) words substituted by S.I. 2023/952 reg. 4(2)
- reg. 000C1(6B) inserted by S.I. 2023/952 reg. 4(3)
- reg. 000C2(7) inserted by S.I. 2023/952 reg. 5(3)
- reg. 000E6(1) word substituted by S.I. 2023/952 reg. 7(2)
- reg. 000E6(7) words substituted by S.I. 2023/952 reg. 7(3)(a)
- reg. 000F2 heading words added by S.I. 2023/952 reg. 8(2)
- reg. 000G3(5) words inserted by S.I. 2023/952 reg. 10
- reg. 000H5(3) substituted by S.I. 2023/952 reg. 12
- reg. 000H4(9) words inserted by S.I. 2023/952 reg. 11
- reg. 000J1(4)(a) words inserted by S.I. 2023/952 reg. 13
- reg. 000L1(14) words substituted by S.I. 2023/952 reg. 14
- reg. 000Q1(4)(c) inserted by S.I. 2023/952 reg. 15
- reg. 000R12 inserted by S.I. 2001/1428 Sch. 1 para. 2