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STATUTORY INSTRUMENTS

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**1995 No. 300**

**The National Health Service Pension Scheme Regulations 1995**

**PART Q**

*Right to buy additional service and unreduced retirement lump sum*

**Right to buy additional service**

**Q1.**—(1) Subject to the provisions of this regulation and regulations Q3 (2) and (6) (electing to buy additional service), Q4 (paying by single payment) and Q6 (paying by regular additional contributions), a member in pensionable employment may increase his rights to benefits under the scheme, by buying additional service.

(2) The member may choose to pay for additional service by making a single payment in accordance with regulation Q4 or by making regular additional contributions in accordance with regulation Q6 or partly in one way and partly in the other.

(3) The member must exercise his right to buy additional service within the time limits described in regulation Q4 or, as the case may be, regulation Q6 and before becoming entitled to a pension under regulation E1 (normal retirement pension) or L1 (preserved pension).

(4) Any period of additional service that the member buys will count as pensionable service for all of the purposes of the scheme, except—

- (a) for the purpose of calculating whether and, if so, by how much the member's pensionable service should be (or, where the member dies in pensionable employment, would have been) increased as described in regulation E2 (early retirement pension on grounds of ill-health); and
- (b) for the purpose of calculating the member's qualifying service in accordance with regulation C3 (meaning of qualifying service).

(5) For the purposes of regulation G7 (widower's pension), if a woman exercised her right to buy additional service before 6th April 1988, the additional service bought as a result of the exercise of that right will be treated as service before 6th April 1988.

(6) Subject to paragraph (7) and regulation C2(3), the maximum period of additional service that the member may buy is the period set out in the following table opposite the number of years of pensionable service that the member could complete if he stayed in pensionable employment until age 60. A member who could not complete at least 9 years pensionable service prior to reaching age 60 may not buy any additional service.

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<i>Potential years of pensionable service</i>	<i>Maximum period of additional service that member may buy</i>
9	1 year
10	2 years
11	3 years

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12	4 years
13	5 years
14	7 years
15	9 years
16	11 years
17	13 years
18	15 years
19	17 years
20 or more	20 years

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(7) The member's right to buy additional service is subject to any limits imposed by the Inland Revenue.

(8) Where a special class officer buys a period of additional service, the amount of the benefits attributable to that period of additional service will be those that would be payable in the case of a member who is not a special class officer.

(9) Where a member, following a break in pensionable employment in respect of which he received a refund of contributions which has not been repaid, rejoins the scheme, he may buy all or any part of the previous pensionable service provided that the employment giving rise to that service was not employment to which the contracting-out requirements applied.

#### **Right to buy an unreduced retirement lump sum**

**Q2.**—(1) Subject to the provisions of this regulation and regulations Q3(2) and (6) (electing to buy unreduced retirement lump sum), Q5 (paying by single payment), and Q6 (paying by regular additional contributions), a member in pensionable employment whose pensionable service started before 25th March 1972 and who is, or has been, married, may make payments to the scheme to offset all or part of any reduction in the lump sum payable to the member under regulation E6 (lump sum on retirement).

(2) The member may choose to pay for an unreduced retirement lump sum by making a single payment in accordance with regulation Q5 or by making regular additional contributions in accordance with regulation Q6 or partly in one way and partly in the other.

(3) The member must exercise the right to buy an unreduced retirement lump sum within the time limits described in regulation Q5 or, as the case may be, regulation Q6 and before the lump sum becomes payable.

#### **Electing to buy additional service or unreduced retirement lump sum**

**Q3.**—(1) A member electing to buy additional service or unreduced retirement lump sum shall do so by giving notice in writing to the employing authority on the form provided, giving such information as may be required.

(2) A member may not exercise a right to buy additional service or unreduced retirement lump sum during a period of absence from work or while his earnings are reduced or have ceased.

(3) For the purposes of these Regulations, the date on which a member elects to buy additional service or unreduced retirement lump sum means the date on which the employing authority receives the member's completed form exercising that right.

(4) If a member who elects to pay for additional service or unreduced retirement lump sum by a single payment leaves pensionable employment within 3 months after starting that employment, the election will cease to have effect.

(5) For the purposes of paragraph (4), and notwithstanding regulation P1(5) (absence through illness or injury or maternity), a member whose earnings cease during a period of absence from work will not be treated as if he had left pensionable employment.

(6) The Secretary of State shall not accept an election from a member who wishes to pay for additional service or unreduced retirement lump sum by additional regular contributions unless satisfied that the member is in good health and that there is no reason why the member's health should prevent him from paying the contributions for the whole period for which he has chosen to pay them.

### **Paying for additional service by single payment**

**Q4.**—(1) Subject to paragraph (2), a member who wishes to pay for additional service by a single payment must elect to do so within 12 months of first joining the scheme.

(2) A member who, following a break in pensionable employment, rejoins the scheme, may pay for additional service by a single payment if—

- (a) he again becomes a member having become entitled, in respect of earlier pensionable service, to a pension under regulation L1 (preserved pension) which has not become payable,
- (b) he again becomes a member having, in respect of earlier pensionable service, received a refund of contributions which has not been repaid, or
- (c) he again becomes a member having, in respect of earlier pensionable service, required a transfer of rights to another scheme in circumstances where those other rights are preserved in that other scheme,

and he elects to do so within 12 months of rejoining the scheme.

(3) The amount of a single payment for additional service will be calculated in accordance with Table 1 of Schedule 1.

(4) For the purposes of Table 1 of Schedule 1, "remuneration" means, subject to paragraph (5), the yearly average of a member's pensionable pay (ignoring any reduction or cessation of earnings as a result of absence or otherwise) in respect of the 3 months' pensionable employment immediately preceding the date on which the member elects to buy the additional service or unreduced retirement lump sum.

(5) If the member has not been in pensionable employment for 3 months before electing to buy the additional service or unreduced retirement lump sum, "remuneration" means the yearly average of the member's pensionable pay in respect of the first 3 months' pensionable employment.

(6) The member must make any single payment for additional service within 3 months after electing to do so or, if later, within 6 months after starting pensionable employment.

(7) Where a person elects to buy additional service in the circumstances described in regulation Q1(9), the cost will be calculated as one-half of the cost calculated under paragraph (3).

### **Paying for unreduced retirement lump sum by single payment**

**Q5.**—(1) A man who wishes to pay for an unreduced retirement lump sum by a single payment must elect to do so within 12 months after getting married, or, if he is not then a member, within 12 months of first rejoining the scheme after getting married.

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(2) A woman who wishes to pay for an unreduced retirement lump sum by a single payment must elect to do so within 12 months after nominating her husband to receive a dependent widower's pension under regulation G8 (dependent widower's pension).

(3) The amount of a single payment for an unreduced retirement lump sum will be calculated in accordance with Table 2 of Schedule 1.

(4) For the purposes of Table 2 of Schedule 1, "remuneration" means, subject to paragraph (5), the same as in regulation Q4(4) and (5) (meaning of remuneration for the purposes of Table 1 of Schedule 1).

(5) In the case of a member who elects to buy an unreduced retirement lump sum but who is no longer required to contribute under regulation D1 (contributions by members) because regulation D1(3) or (4) applies, "remuneration" means the amount to which a pension equal to the member's final year's pensionable pay and beginning on the day on which regulation D1(3) or (4) started to apply would have been increased under Part I of the Pensions (Increase) Act 1971 at the date of the election to buy the unreduced retirement lump sum.

(6) The member must make any single payment for an unreduced retirement lump sum within 3 months after electing to do so or, if later, within 6 months after starting pensionable employment.

#### **Paying for additional service or unreduced retirement lump sum by regular additional contributions**

**Q6.**—(1) A member who wishes to pay for additional service or an unreduced retirement lump sum by regular additional contributions must elect to do so before reaching age 63.

(2) Any such regular additional contributions shall be deducted from the member's earnings, and paid to the Secretary of State, in like manner as under regulation D1(5) (contributions by members).

(3) Subject to paragraph (4), the member must pay the regular additional contributions from his next birthday following the date on which he elects to buy the additional service or unreduced retirement lump sum until either his 60th or 65th birthday, whichever the member chooses ("the chosen date").

(4) The period for which a member elects to pay regular additional contributions must be at least 2 years.

(5) The regular additional contributions will be calculated as a percentage of the member's pensionable pay, in accordance with Table 3 of Schedule 1 (if the member is buying additional service) or Table 4 of Schedule 1 (if the member is buying an unreduced retirement lump sum).

(6) The member's total regular contributions to the scheme, including contributions under regulation D1 may not exceed 15 per cent. of pensionable pay, or any other limit specified for the time being by the Inland Revenue.

(7) Where a person elects to buy additional service in the circumstances described in regulation Q1(9), the cost will be calculated as one-half of the cost calculated in accordance with Table 3 of Schedule 1.

(8) If a member who has elected to pay for additional service or unreduced retirement lump sum by regular additional contributions stops paying the contributions before the chosen date under paragraph (3), regulation Q7 (part payment for additional service or unreduced retirement lump sum) will apply.

#### **Part payment for additional service or unreduced retirement sum**

**Q7.**—(1) If a member who is paying for additional service or unreduced retirement lump sum by regular additional contributions stops paying before the chosen date under regulation Q6(3), the member's benefits will be calculated as described in this regulation.

(2) If, within 12 months after starting to pay the additional contributions, the member dies in pensionable employment or makes an application for a pension under regulation E2 (early retirement pension on grounds of ill-health) which subsequently becomes payable, an amount equal to the contributions (less any tax that may be payable) will be returned to the member or the member's personal representatives.

(3) If, 12 months or more after starting to pay the additional contributions, the member dies in pensionable employment or becomes entitled to a pension under regulation E2 prior to his attaining the age of 60, the additional contributions shall be deemed to have been paid and the member's benefits will be increased to include the additional service or unreduced retirement lump sum that the member has chosen to buy.

(4) If neither of paragraphs (2) or (3) apply, the member's benefits will include a proportion of the additional service or unreduced retirement lump sum that the member has chosen to buy, calculated as described in paragraph (5).

(5) Subject to paragraph (6) the proportion will be calculated as—

$$\frac{\text{period for which contributions were paid}}{\text{period for which contributions should have been paid}}$$

(6) If the member becomes entitled to receive benefits before the chosen date under regulation Q6(3), the proportion of additional service or unreduced retirement lump sum to be credited to the member will be calculated as described in paragraph (5) but (except in a case where a reduction for early payment falls to be made under regulation E5(2) or E6(7)(b)) will then be reduced on a basis determined by the Government Actuary and consistent with the preservation requirements.

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### Changes and effects yet to be applied to :

- Pt. Q restricted by [S.I. 2015/95 reg. 25\(8\)\(c\)](#)
- 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