
STATUTORY INSTRUMENTS

1995 No. 300

The National Health Service Pension Scheme Regulations 1995

PART S

Members who return to NHS employment after pension becomes payable

Suspension of pension on return to NHS employment

S1.—(1) This regulation applies where a pension is payable to a member by virtue of regulation E1 (normal retirement pension), E4 (early retirement pension with employer's consent) or E5 (early retirement pension with actuarial reduction), or a preserved pension is payable to the member in the circumstances described in L1(4), and, within one month of the pension becoming payable, the member enters NHS employment in which he is engaged for more than 16 hours per week.

(2) A member to whom this regulation applies must inform his employer, and any other person that the Secretary of State may specify, that his pension under the scheme has become payable.

(3) Where this regulation applies the pension referred to in paragraph (1) shall, subject to paragraph (4), cease to be payable.

(4) The pension referred to in paragraph (1) shall again become payable if the member either ceases to be in any NHS employment (or reduces the number of hours worked to 16 or less) for a period of one month or reaches age 70, whichever occurs first.

(5) For the purposes of this regulation "NHS employment" includes—

- (a) employment in respect of which regulations made under section 10 of the Superannuation Act 1972, and having effect in Scotland, apply; employment to which regulations made under Article 12 of the Superannuation (Northern Ireland) Order 1972 apply and employment to which a scheme made under section 2 of the National Health Service (Isle of Man) Act 1984 (an Act of Tynwald) applies; and
- (b) employment with an employer with whom an agreement has been made under section 18 of the National Health Service (Amendment) Act 1949^{M1} or section 104 of the National Health Service Act 1977^{M2} or in respect of whom a direction has been made under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967^{M3}.

Marginal Citations

M1 1949 c.93. Section 118 was repealed by section 129 of and Schedule 16 to the National Health Service Act 1977 c.49.

M2 1977 c.49.

M3 1967 c.28.

Reduction of pension on return to NHS employment

S2.—(1) This regulation applies, until he reaches age 60, to a member in respect of whom a pension is payable under any of regulations E1 to E5 or L1, who continues in, or subsequently returns to, NHS employment.

(2) A member to whom this regulation applies must inform his employer, and any other person that the Secretary of State may specify, that his pension under the scheme has become payable.

(3) Where this regulation applies, the member's pension will be reduced to the extent necessary to ensure that the member's pension plus pay from NHS employment for any financial year after the pension becomes payable does not exceed the member's previous pay.

(4) A member's pension will be reduced as described in this regulation whether or not the member is included in the scheme in respect of the employment after his pension becomes payable and regardless of any provision of these Regulations under which a member may be treated as having left NHS employment without actually leaving.

(5) For the purposes of paragraph (3), the amount to be taken as the member's previous pay shall—

- (a) be increased in each financial year by the amount by which a pension beginning on the date on which the member's pension under the scheme became payable (or, if earlier, the member left pensionable employment) would have been increased under Part I of the Pensions (Increase) Act 1971 at the 6th April falling in that financial year;
- (b) in the case of a person who holds a continuing employment (otherwise than as a practitioner), be increased by the annual rate of pay in respect of the continuing employment; and
- (c) in the case of a person who is employed as a practitioner in continuing employment, be increased by the average of the annual amounts of uprated earnings in respect of the last 3 financial years prior to the pension referred to in paragraph (1) becoming payable.

(6) For the purpose of calculating the reduction to be made under paragraph (3) in respect of any part of a financial year, the amount of the member's "previous pay" will be reduced proportionately.

(7) This paragraph applies to a person who held a part-time pensionable employment immediately before the pension described in paragraph (1) became payable and who, within the 12 months preceding the date on which the pension became payable, held a concurrent part-time pensionable employment.

(8) Where paragraph (7) applies and the concurrent part-time pensionable employment terminated before the pension described in paragraph (1) became payable, previous pay shall be increased as described in paragraph (9).

(9) For the purpose of paragraph (8), previous pay shall be increased by the annual rate of pay in respect of the concurrent part-time employment mentioned in that paragraph or, if higher, that part of the pensionable pay for that employment which falls within the 12 month period mentioned in paragraph (7).

(10) This paragraph applies to a person who within the 12 months preceding the date on which the pension described in paragraph (1) became payable, was in pensionable employment as a practitioner.

(11) Where paragraph (10) applies and the pensionable employment as a practitioner terminated before the pension described in paragraph (1) became payable, previous pay shall be increased as described in paragraph (12).

(12) For the purpose of paragraph (11), previous pay shall be increased by the average of the annual amounts of the member's uprated earnings in respect of the pensionable employment as a practitioner mentioned in that paragraph.

(13) For the purpose of paragraph (11), “uprated earnings” means the same as in paragraph 11(2) of Schedule 2.

(14) For the purposes of this regulation—

“annual rate of pay” means the annual rate of so much of the member’s pensionable pay immediately before his pension became payable as consisted of salary, wages or other regular payments of a fixed nature plus so much of his pensionable pay as consisted of fees and other regular payments not of a fixed nature as was payable during the last year before his pension became payable;

“continuing employment” means a pensionable employment which a person held immediately before he became entitled to a pension under the scheme and which he continues to hold whether it is pensionable or not;

“NHS employment” has the same meaning as in regulation S1(5);

“pension” means the amount of pension paid under the scheme for any financial year, plus any increases to that pension payable under Part I of the Pensions (Increase) Act 1971 for that period;

“pay” means the amount of pensionable pay received by the member during that financial year from NHS employment (or what would have been his pensionable pay had he been in pensionable employment); and

“previous” pay means, the greater of—

- (a) final year’s pensionable pay; and
- (b) the annual rate of pay for any pensionable employment in respect of which the pension referred to in paragraph (1) became payable and which the member held immediately before becoming entitled to that pension.

Benefits in respect of pensionable employment after pension becomes payable

S3.—(1) This regulation applies to a member in respect of whom a pension is payable under regulation E2 (early retirement pension on grounds of ill–health) and who subsequently returns to pensionable employment.

(2) For the purposes of paragraphs (3) and (5), the member’s “previous service” means the pensionable service in respect of which the member became entitled to receive a pension under regulation E2 and the member’s “later service” means any pensionable service which accrues after becoming so entitled.

(3) Subject to paragraph (5), the member’s benefits in respect of later service shall be calculated without regard to the member’s previous service.

(4) Where the member becomes entitled, under regulation E2 to a pension in respect of later service, regulation E2(3) shall not apply in the calculation of that pension.

(5) For the purposes of regulation C2 (meaning of “pensionable service”) and regulation D1(3) and (4) (contributions by members), the member’s previous service and later service shall be aggregated.

Benefits on death in pensionable employment after pension becomes payable

S4.—(1) This regulation applies to a member in respect of whom a pension is payable under regulation E2 (early retirement pension on grounds of ill–health) who—

- (a) returns to pensionable employment after that pension becomes payable; and
- (b) dies in pensionable employment.

(2) In this regulation, “previous service” and “later service” have the same meaning as in regulation S3(2).

(3) Where this regulation applies, the lump sum payable on the member's death shall be equal to 5 times the amount of the pension that would have been payable to the member had he left NHS employment and become entitled to a pension, based on his later service, under regulation E1 (normal retirement pension) on the date of his death.

(4) Subject to paragraph (5), if a member to whom this regulation applies leaves a surviving spouse, the spouse's pension for the first 3 months after the member's death (6 months if the member leaves a dependent child who is dependent on the spouse) shall be equal to the aggregate of the member's rate of pensionable pay when he died and the amount of the member's pension (if any) that was payable at that time.

(5) Paragraph (4) shall not apply if the aggregate of the spouse's pension and any child allowance which would otherwise be payable under these Regulations is greater.

(6) Except while the pension is payable at the rate mentioned in paragraph (4), any spouse's pension shall be equal to one-half of the rate of pension mentioned in paragraph (3) that would have been payable to the member and shall be paid in addition to any widow's (and, where appropriate, widower's) pension payable under regulation G3 (member dies after pension becomes payable) in respect of the member's previous service.

(7) If a member to whom this regulation applies leaves a dependent child but no surviving spouse, the child allowance, for the first 6 months after the member's death, shall be equal to the aggregate of the member's rate of pensionable pay when he died and the amount of the member's pension (if any) that he was receiving at that time.

(8) Subject to paragraph (9), except where a spouse's pension or a child allowance is payable at the rate mentioned in paragraph (4) or (7) respectively, the child allowance in respect of the member's later service shall be paid as a proportion of the rate of pension mentioned in paragraph (3) that would have been payable to the member and such proportion shall be determined in accordance with the circumstances as described in regulation H3 (member dies in pensionable employment).

(9) If a member to whom this regulation applies leaves a child who was a dependent child both at the time the member terminated his previous service and when he died, any child allowance payable under these Regulations shall be calculated according to regulation H4 (member dies after pension becomes payable) in respect of the pension already in payment' and regulation H3 (member dies in pensionable employment) in respect of later pensionable employment. If the aggregate of pensionable service in both calculations is less than 10 years, additional service will be allocated to the later pensionable employment to bring the aggregate up to the shorter of—

- (a) 10 years' pensionable service, and
- (b) the pensionable service the member could have completed if he had stayed in the later pensionable employment until age 65.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The National Health Service Pension Scheme Regulations 1995. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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