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STATUTORY INSTRUMENTS

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**1995 No. 300**

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

**PART R**

*Special provisions for certain members*

**Members whose earnings are reduced**

**R9.**—(1) A member with at least 2 years' qualifying service who suffers a reduction in earnings in the circumstances described in paragraph (2) may opt to take a preserved pension under regulation L1 in respect of his pensionable service before his earnings were reduced.

(2) A member acquires the right described in this regulation if the reduction is due to—

- (a) the member being transferred to other employment with an employing authority;
- (b) the member taking up other employment with an employing authority, in circumstances approved by the Secretary of State; or
- (c) a change in the member's duties, while continuing in the same employment, otherwise than at the member's request or as a result of something done by the member.

(3) The preserved pension will be calculated and paid as described in regulation L1 (preserved pension), as if the member had left pensionable employment immediately before his earnings were reduced.

(4) A member wishing to exercise the option described in this regulation must make application in writing to the Secretary of State within 3 months after his earnings are reduced.

(5) If a member continues to contribute to the scheme after exercising the option described in this regulation, the member's pensionable service before and after the member's earnings are reduced will, subject to paragraph (6), be treated separately unless, when the member becomes entitled to receive a pension, or dies, (whichever occurs first), it would be more favourable to the member to treat the member's pensionable service before and after the reduction, and all such other reductions (if any), as continuous.

(6) The member's pensionable service before and after the member's earnings are reduced—

- (a) will be treated as continuous for the purpose of calculating the member's qualifying service under regulation C3 (meaning of "qualifying service"); and
- (b) if the member next leaves pensionable employment with a pension under regulation E2 (early retirement pension on grounds of ill-health), will be treated as continuous for the purpose of calculating whether, and if so to what extent, the pensionable service on which the pension is based should be increased.

(7) If the member leaves pensionable employment with a pension under regulation E2 and the member's pensionable service falls to be increased as described in paragraphs (4) to (6) of that regulation then, if the member's pensionable service before and after the break is treated separately under paragraph (5), the increase will apply only in respect of benefits attributable to the period after the member's earnings were reduced.

**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\(1\)\(3\)](#)
- [reg. R9\(4\)](#) substituted by S.I. 2008/654 [reg. 55\(3\)](#)
- [reg. R9\(5\)](#) words substituted by S.I. 2008/654 [reg. 55\(4\)](#)
- [reg. R9\(6\)\(b\)](#) words inserted by S.I. 2008/654 [reg. 55\(5\)](#)

**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)
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- 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)
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- reg. H3(4A) words substituted by S.I. 2019/418 reg. 23(2)
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- reg. H3(4C) words substituted by S.I. 2019/418 reg. 23(4)(a)
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- 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)

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- reg. L1(3)(d) inserted by S.I. 2000/605 reg. 8(b)
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- reg. L1(14) words substituted by S.I. 2015/95 Sch. 2 para. 5
- reg. M8 inserted by S.I. 2015/96 reg. 13
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- 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)
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- reg. P1(4A) inserted by S.I. 2007/3280 reg. 2(12)(c)
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- 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
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- 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