
STATUTORY INSTRUMENTS

2009 No. 470

The Education (Student Loans) (Repayment) Regulations 2009

PART 4

Deduction of Repayments by Employers

Deductions of repayments

50.—(1) Every employer who has received—

- (a) a notice under regulation 49(1);
- (b) a Form P45 containing a statement under regulation 67 of these Regulations; or
- (c) a Form P46 stating that the employee has a student loan which requires repayment,

must, on making to that employee any payment of earnings on the first available pay date, which falls on or after the date referred to in paragraph (2) and at any time after that pay date, but before the date referred to in paragraph (3), deduct the appropriate repayment in accordance with these Regulations.

(2) The date is—

- (a) where the employer has received notice from HMRC under regulation 49(1), the date specified in the notice as the date on and after which deductions must be made;
- (b) where the employer has received a Form P45, the date on which that Form is first received; or
- (c) where the employer has received a Form P46 stating that the employee has a student loan which requires repayment, the date on which that Form is first received.

(3) The date referred to in this paragraph is the date specified in the notice given by HMRC under regulation 49(3) as the date on and after which deductions must not be made; and the employer must not make deductions on or after the first available pay day on or after this date.

(4) Where two or more payments of earnings are to be aggregated for the purposes of calculating the amount of a repayment requiring deduction the employer may deduct that amount either wholly from one such payment or partly from one and partly from the other or any one or more of the others.

(5) Subject to paragraphs (6) and (7), if the employer does not deduct from any payment of earnings to an employee the full amount of a repayment which should have been deducted, the employer may deduct the remainder of the sum which should have been deducted from any subsequent payment or payments of earnings to that employee during the same tax year.

(6) An employer may not make a subsequent deduction in respect of any remainder not previously deducted after the date referred to in paragraph (3).

(7) The amount of any subsequent deduction referred to in paragraph (5) may be an amount in addition to but must not exceed the amount deductible from the payment under the other provisions of this Part.

(8) If the employer deducts any repayment from the earnings of an employee who is a borrower in accordance with these Regulations, the employer is not required to repay any amount to the employee

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Education (Student Loans) (Repayment) Regulations 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

only because that amount was not owed by the employee to the Authority or loan purchaser (as the case may be) as all or part of a student loan.

(9) Paragraph (1) does not apply to an employer of an eligible teacher in respect of eligible employment where the employer has received a written notice from the Authority to that effect.

Commencement Information

II [Reg. 50](#) in force at 6.4.2009, see [reg. 1\(1\)](#)

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Changes and effects yet to be applied to :

- reg. 50 word omitted by S.I. 2018/599 reg. 39
- reg. 50(1) words inserted by S.I. 2022/1335 reg. 42(1)(a)
- reg. 50(1)(b) words omitted by S.I. 2012/836 reg. 10(a)(i)
- reg. 50(1)(c) omitted by S.I. 2022/1335 reg. 42(1)(b)
- reg. 50(1)(c) words inserted by S.I. 2017/831 reg. 27(2)
- reg. 50(2)(b) word omitted by S.I. 2012/836 reg. 10(b)(i)
- reg. 50(2)(c) omitted by S.I. 2022/1335 reg. 42(2)(a)
- reg. 50(2)(c) words inserted by S.I. 2017/831 reg. 27(2)
- reg. 50(8) words inserted by S.I. 2017/831 reg. 27(2)
- reg. 50(8) words omitted by S.I. 2022/1335 reg. 42(3)
- reg. 50(9) omitted by S.I. 2022/1335 reg. 42(4)

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

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

- Sch. 1 Sch. renumbered as Sch. 1 by S.I. 2012/836 reg. 18
- Sch. 1A inserted by S.I. 2022/1335 reg. 65
- Sch. 2 inserted by S.I. 2012/836 reg. 19
- reg. 3(1) reg. 3 renumbered as reg. 3(1) by S.I. 2012/1309 reg. 3(a)
- reg. 3(1) word omitted by S.I. 2018/599 reg. 20(2)(c)
- reg. 3(1) word omitted by S.I. 2018/599 reg. 20(2)(d)
- reg. 3(1) word omitted by S.I. 2018/599 reg. 20(2)(e)
- reg. 3(1) word omitted by S.I. 2018/599 reg. 20(2)(h)
- reg. 3(1) word omitted by S.I. 2018/599 reg. 20(2)(i)
- reg. 3(1) word substituted by S.I. 2018/284 reg. 3(b)
- reg. 3(1) word substituted by S.I. 2018/810 reg. 3(2)(c)(ii)
- reg. 3(1) words deleted by S.I. 2012/1309 reg. 3(d)
- reg. 3(1) words inserted by S.I. 2012/1309 reg. 3(b)
- reg. 3(1) words inserted by S.I. 2012/1309 reg. 3(c)
- reg. 3(1) words inserted by S.I. 2012/1309 reg. 3(d)
- reg. 3(1) words inserted by S.I. 2013/607 reg. 3(a)(i)
- reg. 3(1) words inserted by S.I. 2013/607 reg. 3(a)(ii)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(a)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(b)(i)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(d)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(e)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(f)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(g)
- reg. 3(1) words inserted by S.I. 2017/831 reg. 3(2)(i)
- reg. 3(1) words inserted by S.I. 2018/284 reg. 3(a)
- reg. 3(1) words inserted by S.I. 2018/599 reg. 20(2)(b)
- reg. 3(1) words inserted by S.I. 2018/810 reg. 3(2)(b)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(a)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(d)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(e)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(g)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(h)

- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(k)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(l)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(m)
- reg. 3(1) words inserted by S.I. 2022/1335 reg. 5(1)(o)
- reg. 3(1) words omitted by S.I. 2017/831 reg. 3(2)(b)(ii)
- reg. 3(1) words omitted by S.I. 2022/1335 reg. 5(1)(q)
- reg. 3(1) words substituted by S.I. 2017/831 reg. 3(2)(c)
- reg. 3(1) words substituted by S.I. 2017/831 reg. 3(2)(h)
- reg. 3(1) words substituted by S.I. 2018/599 reg. 20(2)(a)
- reg. 3(1) words substituted by S.I. 2018/599 reg. 20(2)(f)
- reg. 3(1) words substituted by S.I. 2018/599 reg. 20(2)(g)
- reg. 3(1) words substituted by S.I. 2018/599 reg. 20(2)(j)
- reg. 3(1) words substituted by S.I. 2018/810 reg. 3(2)(a)
- reg. 3(1) words substituted by S.I. 2018/810 reg. 3(2)(c)(i)
- reg. 3(1) words substituted by S.I. 2018/810 reg. 3(2)(c)(iii)
- reg. 3(1) words substituted by S.I. 2018/810 reg. 3(2)(c)(iv)
- reg. 3(1) words substituted by S.I. 2018/810 reg. 3(2)(d)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(b)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(c)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(f)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(i)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(j)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(n)
- reg. 3(1) words substituted by S.I. 2022/1335 reg. 5(1)(p)
- reg. 3(2) inserted by S.I. 2012/1309 reg. 3(e)
- reg. 3(2) omitted by S.I. 2022/1335 reg. 5(2)
- reg. 3(2) words inserted by S.I. 2017/831 reg. 3(3)
- reg. 3(2) words substituted by S.I. 2013/607 reg. 3(b)
- reg. 3(2) words substituted by S.I. 2018/599 reg. 20(3)
- reg. 3(2) words substituted by S.I. 2018/810 reg. 3(3)
- reg. 3A-3E inserted by S.I. 2022/1335 reg. 6
- reg. 4(1) reg. 4 renumbered as reg. 4(1) by S.I. 2022/1335 reg. 7(1)
- reg. 4(1) words omitted by S.I. 2022/1335 reg. 7(2)
- reg. 4(2)-(4) inserted by S.I. 2022/1335 reg. 7(3)
- reg. 8A-8C inserted by S.I. 2022/1335 reg. 11
- reg. 9(a)(b) reg. 9(c)(d) renumbered as reg. 9(a)(b) by S.I. 2017/831 reg. 8(a)
- reg. 9(a)(b) words inserted by S.I. 2017/831 reg. 8(b)
- reg. 14(A1) inserted by S.I. 2022/1335 reg. 14(2)
- reg. 15(A1) inserted by S.I. 2022/1335 reg. 15(2)
- reg. 15(2A)-(2D) inserted by S.I. 2012/1309 reg. 5(b)
- reg. 15(2A) word substituted by S.I. 2022/1335 reg. 15(7)(a)(ii)
- reg. 15(2A) words omitted by S.I. 2017/831 reg. 9(5)
- reg. 15(2A) words substituted by S.I. 2022/1335 reg. 15(7)(a)(i)
- reg. 15(2A)(a) words substituted by S.I. 2022/1335 reg. 15(7)(b)
- reg. 15(2B) words omitted by S.I. 2017/831 reg. 9(5)
- reg. 15(2B) words substituted by S.I. 2022/1335 reg. 15(8)
- reg. 15(2C) omitted by S.I. 2022/1335 reg. 15(10)
- reg. 15(2C) substituted by S.I. 2017/831 reg. 9(6)
- reg. 15(2C) substituted by S.I. 2018/599 reg. 23(4)
- reg. 15(2D)(a) words substituted by S.I. 2022/1335 reg. 15(11)(a)
- reg. 15(2D)(b)(i)(ii) substituted by S.I. 2022/1335 reg. 15(11)(b)
- reg. 15(2BA)(2BB) inserted by S.I. 2022/1335 reg. 15(9)
- reg. 15(2ZA) inserted by S.I. 2017/831 reg. 9(4)
- reg. 15(2ZA) substituted by S.I. 2018/599 reg. 23(3)
- reg. 15(2ZA) word substituted by S.I. 2022/1335 reg. 15(5)(a)
- reg. 15(2ZA)(a) words substituted by S.I. 2018/810 reg. 6(a)
- reg. 15(2ZA)(a) words substituted by S.I. 2022/1335 reg. 15(5)(b)
- reg. 15(2ZA)(b)(i) words inserted by S.I. 2018/810 reg. 6(b)

- reg. 15(2ZA)(b)(i) words substituted by S.I. 2022/1335 reg. 15(5)(c)
- reg. 15(2ZB) inserted by S.I. 2022/1335 reg. 15(6)
- reg. 16(3A)(3B) inserted by S.I. 2022/1335 reg. 16(4)
- reg. 16(3A)(a) words inserted by S.I. 2023/1184 reg. 3(2)(a)(i)
- reg. 16(3A)(b) substituted by S.I. 2023/1184 reg. 3(2)(a)(ii)
- reg. 16(3AA) inserted by S.I. 2023/1184 reg. 3(2)(b)
- reg. 17(ca) inserted by S.I. 2019/189 reg. 3(b)
- reg. 17(ca)(ii) words substituted by S.I. 2021/191 reg. 5
- reg. 18(1B) omitted by S.I. 2022/1335 reg. 18(3)
- reg. 18(1C) omitted by S.I. 2022/1335 reg. 18(3)
- reg. 18A inserted by S.I. 2012/1309 reg. 6
- reg. 18A words inserted by S.I. 2019/189 reg. 4(a)
- reg. 18A heading words inserted by S.I. 2022/1335 reg. 18(1)
- reg. 18A(1)(1A) substituted by S.I. 2022/1335 reg. 18(2)
- reg. 18A(1) words inserted by S.I. 2021/191 reg. 6(a)
- reg. 18A(1A)-(1C) inserted by S.I. 2021/191 reg. 6(b)
- reg. 18A(2) inserted by S.I. 2019/189 reg. 4(b)
- reg. 18A(2) words omitted by S.I. 2022/1335 reg. 18(4)(b)
- reg. 18A(2) words substituted by S.I. 2021/191 reg. 6(c)(i)
- reg. 18A(2) words substituted by S.I. 2021/191 reg. 6(c)(ii)
- reg. 18A(2) words substituted by S.I. 2022/1335 reg. 18(4)(a)
- reg. 19(f) and word substituted for full-stop by S.I. 2013/607 reg. 5(b)
- reg. 19(A1) inserted by S.I. 2022/1335 reg. 19(1)
- reg. 19(3)(e) inserted by S.I. 2012/1309 reg. 7(d)
- reg. 19(3)(e) word omitted by S.I. 2017/831 reg. 11(4)(b)
- reg. 19(3)(e) words substituted by S.I. 2022/1335 reg. 19(4)(d)(i)
- reg. 19(3)(e) words substituted by S.I. 2022/1335 reg. 19(4)(d)(ii)
- reg. 19(3)(f) substituted by S.I. 2022/1335 reg. 19(4)(e)
- reg. 19(3)(f) word inserted by S.I. 2017/831 reg. 11(4)(c)
- reg. 19(3)(g) inserted by S.I. 2017/831 reg. 11(4)(d)
- reg. 19(3)(g) words substituted by S.I. 2022/1335 reg. 19(4)(f)(i)
- reg. 19(3)(g) words substituted by S.I. 2022/1335 reg. 19(4)(f)(ii)
- reg. 19(3)(h) inserted by S.I. 2022/1335 reg. 19(4)(g)
- reg. 19(7) inserted by S.I. 2022/1335 reg. 19(7)
- reg. 20(A1) inserted by S.I. 2022/1335 reg. 20(1)
- reg. 20(1A)(1B) inserted by S.I. 2012/1309 reg. 8(b)
- reg. 20(1A)(1B) substituted by S.I. 2022/1335 reg. 20(3)
- reg. 20(1A)(d) inserted by S.I. 2017/831 reg. 12(3)
- reg. 20(1B) words substituted by S.I. 2017/831 reg. 12(4)
- reg. 20(1C) inserted by S.I. 2022/1335 reg. 20(4)
- reg. 20(6)-(8) inserted by S.I. 2012/1309 reg. 8(c)
- reg. 20(6)-(9) omitted by S.I. 2017/831 reg. 12(7)
- reg. 20(6) words inserted by S.I. 2013/607 reg. 6(b)
- reg. 20(6A) inserted by S.I. 2013/607 reg. 6(c)
- reg. 20(9) inserted by S.I. 2013/607 reg. 6(d)
- reg. 20A inserted by S.I. 2017/831 reg. 13
- reg. 20A(1)(a) substituted by S.I. 2022/1335 reg. 21(1)(a)
- reg. 20A(1)(a)(i) word omitted by S.I. 2018/599 reg. 27
- reg. 20A(1)(a)(iii)(iv)-(vi) inserted by S.I. 2021/191 reg. 7(c)
- reg. 20A(1)(a)(iii) word substituted by S.I. 2021/191 reg. 7(a)(i)
- reg. 20A(1)(a)(iii) words inserted by S.I. 2021/191 reg. 7(a)(ii)
- reg. 20A(1)(a)(ii) word omitted by S.I. 2018/599 reg. 27
- reg. 20A(1)(a)(ii) word omitted by S.I. 2021/191 reg. 7(b)
- reg. 20A(1)(a)(ii) word substituted by S.I. 2021/191 reg. 7(a)(i)
- reg. 20A(1)(a)(ii) words inserted by S.I. 2021/191 reg. 7(a)(ii)
- reg. 20A(1)(b) words substituted by S.I. 2022/1335 reg. 21(1)(b)(i)
- reg. 20A(1)(b) words substituted by S.I. 2022/1335 reg. 21(1)(b)(ii)
- reg. 20A(2)(a) words omitted by S.I. 2022/1335 reg. 21(2)

- reg. 20A(3) words omitted by S.I. 2022/1335 reg. 21(2)
- reg. 20A(6) words inserted by S.I. 2022/1335 reg. 21(3)(b)
- reg. 20A(6) words omitted by S.I. 2022/1335 reg. 21(3)(a)
- reg. 20B inserted by S.I. 2022/1335 reg. 22
- reg. 20B omitted by S.I. 2023/1184 reg. 2(a)
- reg. 20B(1) words substituted by S.I. 2022/1335 reg. 23(1)
- reg. 20B(3) table words inserted by S.I. 2023/129 reg. 2(2)
- reg. 20B(3) table words inserted by S.I. 2023/521 reg. 2(3)
- reg. 20B(3) table words inserted by S.I. 2023/898 reg. 2(2)
- reg. 20B(3) words substituted by S.I. 2022/1335 reg. 23(2)
- reg. 20BA inserted by S.I. 2023/1184 reg. 2(b)
- reg. 21(A1) inserted by S.I. 2012/1309 reg. 9
- reg. 21(A1) words substituted by S.I. 2022/1335 reg. 24(2)
- reg. 21A inserted by S.I. 2012/1309 reg. 10
- reg. 21A words substituted by S.I. 2013/1881 Sch. para. 41(3)(a)
- reg. 21A heading words substituted by S.I. 2022/1335 reg. 25(1)
- reg. 21A(1) words substituted by S.I. 2022/1335 reg. 25(2)
- reg. 21A(2) word inserted (temp.) by S.I. 2021/1005 reg. 2(2)(a)
- reg. 21A(2) word inserted (temp.) by S.I. 2021/1378 reg. 2(2)(a)
- reg. 21A(2) word inserted (temp.) by S.I. 2021/677 reg. 2(2)(a)
- reg. 21A(2) word inserted (temp.) by S.I. 2022/889 reg. 3(2)(a)
- reg. 21A(2) word omitted by S.I. 2022/1151 reg. 3(2)
- reg. 21A(2) word omitted by S.I. 2022/1335 reg. 25(3)(a)(i)
- reg. 21A(2) words inserted by S.I. 2013/607 reg. 7(a)(i)
- reg. 21A(2) words inserted by S.I. 2019/189 reg. 5(a)
- reg. 21A(2) words substituted by S.I. 2022/1335 reg. 25(3)(a)(ii)
- reg. 21A(2)(b) words substituted by S.I. 2022/1335 reg. 25(3)(b)
- reg. 21A(2)(c) words substituted by S.I. 2022/1335 reg. 25(3)(c)
- reg. 21A(2)(d) words substituted by S.I. 2022/1335 reg. 25(3)(c)
- reg. 21A(2)(e) reg. 21A(2)(e) substituted for full-stop by S.I. 2013/607 reg. 7(a)(ii)
- reg. 21A(2A)-(2C) inserted by S.I. 2013/607 reg. 7(b)
- reg. 21A(2A) word substituted by S.I. 2022/1335 reg. 25(5)(a)(i)
- reg. 21A(2A) words inserted by S.I. 2022/1151 reg. 3(3)(a)
- reg. 21A(2A) words omitted by S.I. 2022/1151 reg. 3(3)(b)
- reg. 21A(2A) words substituted by S.I. 2022/1335 reg. 25(5)(a)(ii)
- reg. 21A(2A) words substituted (temp.) by S.I. 2021/1005 reg. 2(2)(b)
- reg. 21A(2A) words substituted (temp.) by S.I. 2021/1378 reg. 2(2)(b)
- reg. 21A(2A) words substituted (temp.) by S.I. 2021/677 reg. 2(2)(b)
- reg. 21A(2A) words substituted (temp.) by S.I. 2022/889 reg. 3(2)(b)
- reg. 21A(2A)(a) words substituted by S.I. 2022/1335 reg. 25(5)(b)
- reg. 21A(2A)(b) words substituted by S.I. 2022/1335 reg. 25(5)(c)
- reg. 21A(2A)(c) words substituted by S.I. 2022/1335 reg. 25(5)(c)
- reg. 21A(2B)(b) word substituted by S.I. 2022/1335 reg. 25(6)
- reg. 21A(2C) word substituted by S.I. 2022/1335 reg. 25(7)(a)
- reg. 21A(2C) words substituted by S.I. 2022/1335 reg. 25(7)(b)
- reg. 21A(2D)-(2F) inserted by S.I. 2019/189 reg. 5(b)
- reg. 21A(2D) words inserted by S.I. 2022/1151 reg. 3(4)(a)
- reg. 21A(2D) words omitted by S.I. 2022/1151 reg. 3(4)(b)
- reg. 21A(2D) words omitted by S.I. 2022/1335 reg. 25(8)
- reg. 21A(2D) words substituted (temp.) by S.I. 2021/1005 reg. 2(2)(c)
- reg. 21A(2D) words substituted (temp.) by S.I. 2021/1378 reg. 2(2)(c)
- reg. 21A(2D) words substituted (temp.) by S.I. 2021/677 reg. 2(2)(c)
- reg. 21A(2D) words substituted (temp.) by S.I. 2022/889 reg. 3(2)(c)
- reg. 21A(2E) words omitted by S.I. 2022/1335 reg. 25(9)
- reg. 21A(2F) words omitted by S.I. 2022/1335 reg. 25(9)
- reg. 21A(2G) inserted (temp.) by S.I. 2021/1005 reg. 2(2)(d)
- reg. 21A(2G) inserted (temp.) by S.I. 2021/1378 reg. 2(2)(d)
- reg. 21A(2G) inserted (temp.) by S.I. 2021/677 reg. 2(2)(d)

- reg. 21A(2G) inserted (temp.) by S.I. 2022/889 reg. 3(2)(d)
- reg. 21A(2G) omitted by S.I. 2022/1151 reg. 3(5)
- reg. 21A(2ZA) inserted by S.I. 2017/831 reg. 14
- reg. 21A(2ZA) omitted by S.I. 2022/1335 reg. 25(4)
- reg. 21A(3) omitted by S.I. 2022/1335 reg. 25(10)
- reg. 21A(4) word inserted by S.I. 2022/1151 reg. 3(6)(a)
- reg. 21A(4) words omitted by S.I. 2022/1151 reg. 3(6)(b)
- reg. 21A(4) words substituted by S.I. 2022/1335 reg. 25(11)
- reg. 21A(4) words substituted (temp.) by S.I. 2021/1005 reg. 2(2)(e)
- reg. 21A(4) words substituted (temp.) by S.I. 2021/1378 reg. 2(2)(e)
- reg. 21A(4) words substituted (temp.) by S.I. 2021/677 reg. 2(2)(e)
- reg. 21A(4) words substituted (temp.) by S.I. 2022/889 reg. 3(2)(e)
- reg. 21A(4A) inserted (temp.) by S.I. 2021/1005 reg. 2(2)(f)
- reg. 21A(4A) inserted (temp.) by S.I. 2021/1378 reg. 2(2)(f)
- reg. 21A(4A) inserted (temp.) by S.I. 2021/677 reg. 2(2)(f)
- reg. 21A(4A) inserted (temp.) by S.I. 2022/889 reg. 3(2)(f)
- reg. 21A(4A) omitted by S.I. 2022/1151 reg. 3(7)
- reg. 21A(8) words substituted by S.I. 2022/1335 reg. 25(12)
- reg. 21A(8A)(8B) inserted (temp.) by S.I. 2022/1151 reg. 3(8)
- reg. 21A(8A) omitted by S.I. 2022/1335 reg. 25(13)
- reg. 21A(8A)(8B) omitted by S.I. 2009/470, reg. 21A(8B) (as inserted) by S.I. 2022/1151 reg. 3(8)
- reg. 21A(8B) omitted by S.I. 2022/1335 reg. 25(13)
- reg. 21A(9) omitted by S.I. 2022/1335 reg. 25(14)
- reg. 21A(11A) inserted by S.I. 2022/1335 reg. 25(15)
- reg. 21A(11A) substituted by S.I. 2022/1335 reg. 25(16)
- reg. 21A(11A)(b) substituted by S.I. 2023/1184 reg. 3(3)
- reg. 21A(11B) inserted by S.I. 2022/1335 reg. 25(17)
- reg. 21A(12)-(13A) inserted by S.I. 2018/284 reg. 4(b)
- reg. 21A(12)(13) omitted by S.I. 2018/284 reg. 4(a)
- reg. 21A(12) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21A(12)(a) substituted by S.I. 2022/301 reg. 3(2)
- reg. 21A(12A) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21A(12A)(a) words substituted by S.I. 2022/301 reg. 3(3)(a)
- reg. 21A(12A)(a) table words substituted by S.I. 2022/301 reg. 3(3)(b)
- reg. 21A(13) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21A(13)(a) substituted by S.I. 2022/301 reg. 3(4)
- reg. 21A(13A) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21A(13A)(a) words substituted by S.I. 2022/301 reg. 3(5)(a)
- reg. 21A(13A)(a) table words substituted by S.I. 2022/301 reg. 3(5)(b)
- reg. 21A(14) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21A(14) words substituted by S.I. 2018/284 reg. 5(a)
- reg. 21A(14)(c) substituted by S.I. 2018/284 reg. 5(b)
- reg. 21A(14)(d) words inserted by S.I. 2018/284 reg. 5(c)
- reg. 21A(15) inserted by S.I. 2013/1881 Sch. para. 41(3)(b)
- reg. 21A(15) omitted by S.I. 2022/1335 reg. 25(18)
- reg. 21B inserted by S.I. 2017/831 reg. 15
- reg. 21B heading word omitted by S.I. 2018/599 reg. 28(2)
- reg. 21B heading words substituted by S.I. 2022/1335 reg. 27(1)
- reg. 21B(1) word inserted by S.I. 2022/1151 reg. 3(9)(a)
- reg. 21B(1) word omitted by S.I. 2018/599 reg. 28(3)
- reg. 21B(1) words omitted by S.I. 2022/1151 reg. 3(9)(b)
- reg. 21B(1) words substituted by S.I. 2022/1335 reg. 27(2)(a)
- reg. 21B(1) words substituted by S.I. 2022/1335 reg. 27(2)(b)
- reg. 21B(1) words substituted (temp.) by S.I. 2021/1005 reg. 2(3)(a)
- reg. 21B(1) words substituted (temp.) by S.I. 2021/1378 reg. 2(3)(a)
- reg. 21B(1) words substituted (temp.) by S.I. 2021/677 reg. 2(3)(a)
- reg. 21B(1) words substituted (temp.) by S.I. 2022/889 reg. 3(3)(a)

- reg. 21B(1A) inserted (temp.) by S.I. 2021/1005 reg. 2(3)(b)
- reg. 21B(1A) inserted (temp.) by S.I. 2021/1378 reg. 2(3)(b)
- reg. 21B(1A) inserted (temp.) by S.I. 2021/677 reg. 2(3)(b)
- reg. 21B(1A) inserted (temp.) by S.I. 2022/889 reg. 3(3)(b)
- reg. 21B(1A) omitted by S.I. 2022/1151 reg. 3(10)
- reg. 21B(2) substituted by S.I. 2022/1335 reg. 27(3)
- reg. 21B(2) words substituted by S.I. 2018/599 reg. 28(4)
- reg. 21B(2)(b) substituted by S.I. 2018/810 reg. 7(a)
- reg. 21B(2)(c) word inserted by S.I. 2018/810 reg. 7(b)
- reg. 21B(2)(d) inserted by S.I. 2018/810 reg. 7(c)
- reg. 21B(4A)(4B) inserted (temp.) by S.I. 2022/1151 reg. 3(11)
- reg. 21B(4A) omitted by S.I. 2022/1335 reg. 27(5)
- reg. 21B(4A)(4B) omitted by S.I. 2009/470, reg. 21B(4B) (as inserted) by S.I. 2022/1151 reg. 3(11)
- reg. 21B(4B) omitted by S.I. 2022/1335 reg. 27(5)
- reg. 21B(4ZA) inserted by S.I. 2022/1335 reg. 27(4)
- reg. 21B(4ZA) substituted by S.I. 2023/1184 reg. 3(4)
- reg. 21B(5) omitted by S.I. 2022/1335 reg. 27(6)
- reg. 21C inserted by S.I. 2022/1335 reg. 28
- reg. 21C(4) substituted by S.I. 2023/1184 reg. 3(5)
- reg. 21AA21AB inserted by S.I. 2022/1335 reg. 26
- reg. 23(2)(g) inserted by S.I. 2014/651 reg. 3
- reg. 29(3)(a) words substituted by S.I. 2022/1335 reg. 33(2)(a)
- reg. 29(3)(b) words substituted by S.I. 2022/1335 reg. 33(2)(b)
- reg. 29(3A) inserted by S.I. 2017/831 reg. 20(4)
- reg. 29(3A) word substituted by S.I. 2022/1335 reg. 33(3)(a)
- reg. 29(3A) words substituted by S.I. 2022/1335 reg. 33(3)(b)
- reg. 29(5A)(5B) inserted by S.I. 2022/1335 reg. 33(6)
- reg. 29(6)-(10) omitted by S.I. 2022/1335 reg. 33(7)
- reg. 29(7) inserted by S.I. 2011/784 reg. 6(c)
- reg. 29(7) words inserted by S.I. 2012/1309 reg. 11(a)
- reg. 29(7) words inserted by S.I. 2021/191 reg. 10(a)
- reg. 29(7) words substituted by S.I. 2013/607 reg. 8(a)
- reg. 29(7) words substituted by S.I. 2017/831 reg. 20(5)
- reg. 29(7)(b) words repealed by S.I. 2014/651 reg. 4(a)
- reg. 29(7)(b) words substituted by S.I. 2012/1309 reg. 11(b)
- reg. 29(7)(c) repealed by S.I. 2014/651 reg. 4(b)
- reg. 29(8) inserted by S.I. 2012/1309 reg. 11(c)
- reg. 29(8)(8A) inserted by S.I. 2018/284 reg. 6(b)
- reg. 29(8) omitted by S.I. 2018/284 reg. 6(a)
- reg. 29(8) words inserted by S.I. 2017/831 reg. 20(6)(ii)
- reg. 29(8) words substituted by S.I. 2017/831 reg. 20(6)(i)
- reg. 29(8)(a) substituted by S.I. 2022/301 reg. 4
- reg. 29(8B) inserted by S.I. 2021/191 reg. 10(b)
- reg. 29(9) inserted by S.I. 2013/607 reg. 8(b)
- reg. 29(9)(10) substituted for reg. 29(9) by S.I. 2021/191 reg. 10(c)
- reg. 36(a) omitted by S.I. 2022/1335 reg. 34
- reg. 40(1)(a) words omitted by S.I. 2022/1335 reg. 35(1)
- reg. 41A inserted by S.I. 2012/836 reg. 7
- reg. 41A omitted by S.I. 2022/1335 reg. 37
- reg. 41A(1)(c) omitted by S.I. 2013/607 reg. 10
- reg. 43(2) word omitted by S.I. 2018/599 reg. 36
- reg. 43(2) words inserted by S.I. 2013/607 reg. 11
- reg. 43(2) words inserted by S.I. 2017/831 reg. 24
- reg. 43A inserted by S.I. 2012/836 reg. 9
- reg. 43A omitted by S.I. 2022/1335 reg. 40
- reg. 43A word omitted by S.I. 2018/599 reg. 37
- reg. 43A words inserted by S.I. 2013/607 reg. 12

- reg. 43A words inserted by S.I. 2017/831 reg. 25
- reg. 44(1)(a) words substituted by S.I. 2022/1335 reg. 41(1)(a)
- reg. 44(1)(b) words substituted by S.I. 2022/1335 reg. 41(1)(b)
- reg. 44(2A) inserted by S.I. 2017/831 reg. 26(3)
- reg. 44(2A) word substituted by S.I. 2022/1335 reg. 41(2)(a)
- reg. 44(2A) words substituted by S.I. 2022/1335 reg. 41(2)(b)
- reg. 44(6)(7) inserted by S.I. 2013/607 reg. 13(c)
- reg. 44(6) substituted by S.I. 2022/1335 reg. 41(3)
- reg. 44(7) substituted by S.I. 2022/1335 reg. 41(4)
- reg. 44(7) word substituted by S.I. 2021/191 reg. 11(b)
- reg. 44(7) words inserted by S.I. 2021/191 reg. 11(a)
- reg. 50(1)(d) and words substituted by S.I. 2012/836 reg. 10(a)(ii)
- reg. 50(1)(d) words inserted by S.I. 2017/831 reg. 27(2)
- reg. 50(1)(d) words omitted by S.I. 2022/1335 reg. 42(1)(c)(ii)
- reg. 50(1)(d) words substituted by S.I. 2022/1335 reg. 42(1)(c)(i)
- reg. 50(2)(d) and words substituted by S.I. 2012/836 reg. 10(b)(ii)
- reg. 50(2)(d) words inserted by S.I. 2017/831 reg. 27(2)
- reg. 50(2)(d) words omitted by S.I. 2022/1335 reg. 42(2)(b)(ii)
- reg. 50(2)(d) words substituted by S.I. 2022/1335 reg. 42(2)(b)(i)
- reg. 54(1A) inserted by S.I. 2012/836 reg. 11(b)
- reg. 54A inserted by S.I. 2012/836 reg. 12
- reg. 56(2A) inserted by S.I. 2012/836 reg. 14
- reg. 58(1)(1A) substituted for reg. 58(1) by S.I. 2014/651 reg. 5(a)
- reg. 59(1A) inserted by S.I. 2012/836 reg. 15
- reg. 59A-59F inserted by S.I. 2012/836 reg. 16
- reg. 59B(1) words inserted by S.I. 2014/651 reg. 6(a)
- reg. 59B(1) words omitted by S.I. 2022/1335 reg. 47(1)
- reg. 59B(1A)-(1E) inserted by S.I. 2014/651 reg. 6(b)
- reg. 59B(1A)-(1E) omitted by S.I. 2022/1335 reg. 47(2)
- reg. 59B(6)(7) omitted by S.I. 2013/607 reg. 14
- reg. 59E(1) word omitted by S.I. 2013/607 reg. 16(a)(i)
- reg. 59E(1) words inserted by S.I. 2014/651 reg. 7(a)
- reg. 59E(1)(e) and word substituted for full-stop by S.I. 2013/607 reg. 16(a)(ii)
- reg. 59E(2A) inserted by S.I. 2013/607 reg. 16(b)
- reg. 59E(2A) omitted by S.I. 2022/1335 reg. 48(1)
- reg. 59E(2B) inserted by S.I. 2014/651 reg. 7(b)
- reg. 59E(3) word substituted by S.I. 2014/651 reg. 7(c)
- reg. 59E(3) word substituted by S.I. 2022/1335 reg. 48(2)
- reg. 59E(3) words substituted by S.I. 2013/607 reg. 16(c)
- reg. 59E(5) word substituted by S.I. 2014/651 reg. 7(d)
- reg. 59E(6) word substituted by S.I. 2014/651 reg. 7(c)
- reg. 59E(7)(8) omitted by S.I. 2013/607 reg. 16(d)
- reg. 59F(1) word substituted by S.I. 2013/607 reg. 17(a)
- reg. 59F(1) words substituted by S.I. 2014/651 reg. 8(a)
- reg. 59F(2) word substituted by S.I. 2014/651 reg. 8(b)
- reg. 59F(3) word substituted by S.I. 2014/651 reg. 8(b)
- reg. 59F(4) substituted by S.I. 2014/651 reg. 8(c)
- reg. 59F(6)(a)(ii) omitted by S.I. 2013/607 reg. 17(b)
- reg. 59F(6)(b) words substituted by S.I. 2014/651 reg. 8(d)
- reg. 59F(6)(c) word substituted by S.I. 2013/607 reg. 17(c)
- reg. 59F(7)(a) word substituted by S.I. 2014/651 reg. 8(b)
- reg. 59G inserted by S.I. 2013/607 reg. 18
- reg. 59G(5) omitted by S.I. 2022/1335 reg. 49
- reg. 59G(5) words inserted by S.I. 2014/651 reg. 9
- reg. 59BA59BB inserted by S.I. 2013/607 reg. 15
- reg. 63(1)(1A) substituted for reg. 63(1) by S.I. 2014/651 reg. 10
- reg. 67(b)(ba) word omitted by S.I. 2018/599 reg. 46
- reg. 67(ba) and word substituted for word by S.I. 2012/836 reg. 17(b)

- reg. 67(ba) words inserted by S.I. 2017/831 reg. 34
- reg. 67(ba) words omitted by S.I. 2022/1335 reg. 52(b)(ii)
- reg. 67(ba) words substituted by S.I. 2022/1335 reg. 52(b)(i)
- reg. 68(4) inserted by S.I. 2014/651 reg. 11(b)
- reg. 74(1) reg. 74 renumbered as reg. 74(1) by S.I. 2022/1335 reg. 56(1)
- reg. 74(1) words omitted by S.I. 2022/1335 reg. 57(2)
- reg. 74(2)(3) inserted by S.I. 2022/1335 reg. 57(3)
- reg. 74(3) substituted by S.I. 2023/1184 reg. 4(2)
- reg. 74A inserted by S.I. 2022/1335 reg. 58
- reg. 74A words substituted by S.I. 2023/1184 reg. 4(3)(c)
- reg. 74A(1) words inserted by S.I. 2023/521 reg. 2(4)(a)
- reg. 74A(1) words substituted by S.I. 2023/1184 reg. 4(3)(a)
- reg. 74A(2) words inserted by S.I. 2023/521 reg. 2(4)(b)
- reg. 74A(2) words substituted by S.I. 2023/1184 reg. 4(3)(b)
- reg. 74A(2A) inserted by S.I. 2023/521 reg. 2(4)(c)
- reg. 74A(3) words inserted by S.I. 2023/521 reg. 2(4)(e)
- reg. 74A(3) words substituted by S.I. 2023/521 reg. 2(4)(d)
- reg. 75(4A)(4B) inserted by S.I. 2017/831 reg. 37(3)
- reg. 75(4A)(a) words substituted by S.I. 2022/1335 reg. 59(2)
- reg. 75(4B) word substituted by S.I. 2022/1335 reg. 59(3)(a)
- reg. 75(4B) words substituted by S.I. 2022/1335 reg. 59(3)(b)
- reg. 75A inserted by S.I. 2022/1335 reg. 60
- reg. 76(1A) inserted by S.I. 2011/784 reg. 11
- reg. 76(1A) word substituted by S.I. 2012/1309 reg. 14(b)(i)
- reg. 76(1A) words deleted by S.I. 2012/1309 reg. 14(b)(iii)
- reg. 76(1A) words repealed by S.I. 2014/651 reg. 12
- reg. 76(1A) words substituted by S.I. 2012/1309 reg. 14(b)(ii)
- reg. 76(1AA) inserted by S.I. 2018/284 reg. 9
- reg. 76(1AA) words substituted by S.I. 2022/301 reg. 5(3)
- reg. 80(2)(c)(d) inserted by S.I. 2010/661 reg. 8(b)
- reg. 80(2)(c) words substituted by S.I. 2022/1335 reg. 64(2)(c)
- reg. 80(2)(d) words omitted by S.I. 2022/1335 reg. 64(2)(d)(ii)
- reg. 80(2)(d) words substituted by S.I. 2022/1335 reg. 64(2)(d)(i)
- reg. 80(3)(c)(d) inserted by S.I. 2010/661 reg. 8(d)
- reg. 80(3)(c) words substituted by S.I. 2022/1335 reg. 64(3)(c)
- reg. 80(3)(d) words omitted by S.I. 2022/1335 reg. 64(3)(d)(ii)
- reg. 80(3)(d) words substituted by S.I. 2022/1335 reg. 64(3)(d)(i)