
STATUTORY INSTRUMENTS

2009 No. 470

The Education (Student Loans) (Repayment) Regulations 2009

PART 4

Deduction of Repayments by Employers

Priority where other deductions required

51.—(1) Where any employer is required to deduct repayments from a payment under regulation 50 but the aggregate of the deduction and any deductions on account of income tax and National Insurance contributions exceeds the amount of the payment, the employer must make the deductions on account of income tax and National Insurance first and the amount of the repayment which is to be deducted must be the remaining balance.

(2) Where an employer is required to deduct repayments from a payment under regulation 50 and is also required to comply with one or more of any of the types of notice or order in paragraph (3), paragraph (4) will apply.

(3) For the purposes of this paragraph, the notices and orders are—

- (a) attachment of earnings orders made under the Attachment of Earnings Act 1971 (“the 1971 Act”)(**1**), the Community Charge (Administration and Enforcement) Regulations 1989(**2**) (“the Community Charge Regulations”), the Council Tax (Administration and Enforcement) Regulations 1992(**3**) (“the Council Tax Regulations”), the Judgments Enforcement (Northern Ireland) Order 1981(**4**), the Magistrates’ Courts Order 1981(**5**);
- (b) deductions of earnings orders made under the Child Support (Collection and Enforcement) Regulations 1992(**6**); or
- (c) income support deduction notices made under regulation 20 of the Social Security (Payments on Account, Overpayments and Recovery) Regulations 1988(**7**) (“the Social Security Regulations”).

(4) An employer must deduct repayments as if they were amounts requiring deduction pursuant to an order under the 1971 Act which—

- (a) was not made to secure the repayment of a judgement debt or payments under an administration order;
- (b) was the most recent order under that Act not made for that purpose; and
- (c) specifies a protected earnings rate equal to the protected earnings rate specified in the most recent attachment of earnings order, deduction of earnings order or income support

(1) 1971 c.32

(2) SI 1989/438 amended by SI 1992/219, 1993/775 and 1995/21.

(3) SI 1992/613, amended by SI 1992/3008. There are other amending instruments but none are relevant.

(4) SI 1981/234

(5) SI 1981/552, to which there are amendments but none are relevant.

(6) SI 1992/1989

(7) SI 1988/664, to which there are amendments but none are relevant.

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](#)

deduction notice not made for that purpose which specifies such a rate, unless there is no such order or notice.

(5) Where in the circumstances described in paragraph (4) an employer is required to comply with an attachment of earnings order made under the Community Charge Regulations, the Council Tax Regulations or an income support deduction notice under regulation 20 of the Social Security Regulations before deducting a repayment under regulation 50, no repayment must be deducted by the employer.

(6) Where an employer is required to deduct repayments from a payment under regulation 50 and is also required to comply with one or more earnings arrestments, current maintenance arrestments or conjoined arrestment orders within the meaning of the Debtors (Scotland) Act 1987⁽⁸⁾ (whether or not also required to comply with an attachment of earnings order, deduction of earnings order or income support deduction notice), no repayments under regulation 50 may be deducted.

(7) Where repayments to be deducted in accordance with paragraph (4) are reduced as a result of paragraph 4(c) and the total of the reduced payments includes pence as well as pounds the pence are to be ignored.

Commencement Information

II [Reg. 51](#) in force at 6.4.2009, see [reg. 1\(1\)](#)

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.

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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)