
STATUTORY INSTRUMENTS

2009 No. 470

The Education (Student Loans) (Repayment) Regulations 2009

PART 4

Deduction of Repayments by Employers

Penalties

68.—(1) Subject to paragraph (3), where in the case of any employee an employer fraudulently or negligently—

- (a) makes incorrect deductions; or
- (b) makes or receives incorrect payments in a tax year

in pursuance of this Part, the employer is liable to a penalty not exceeding £3000 for each employee for whom incorrect deductions or payments are made.

(2) A penalty under paragraph (1) must not be imposed before the end of the relevant tax year; and no more than one penalty per employee under that paragraph may be imposed in relation to any tax year.

(3) This regulation does not apply where an employer has paid an electronic payment default surcharge to HMRC under regulation 203 of the PAYE Regulations in respect of an incorrect payment.

Commencement Information

II [Reg. 68](#) 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 68(1) words omitted by [S.I. 2014/651 reg. 11\(a\)](#)
- reg. 68(3) substituted by [S.I. 2010/661 reg. 6](#)
- reg. 68(3) word omitted by [S.I. 2018/599 reg. 47](#)
- reg. 68(3) words inserted by [S.I. 2017/831 reg. 35](#)
- reg. 68(3) words omitted by [S.I. 2022/1335 reg. 53](#)

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)