

SCHEDULE 4

Regulation 13

Rules for estimation and apportionment of surplus and deficit

Calculation of surplus or deficit

1.—(1) A billing authority must estimate whether there is a surplus or deficit with respect to non-domestic rates in its collection fund for the preceding year, and if so, the amount of the surplus or deficit by calculating the difference between the amount referred to in sub-paragraph (3) and the amount referred to in sub-paragraph (4).

(2) Where the amount referred to in sub-paragraph (3) is—

- (a) more than the amount referred to in sub-paragraph (4), there is a surplus, the amount of which is the difference;
- (b) less than the amount referred to in sub-paragraph (4), there is a deficit, the amount of which is the difference;
- (c) the same as the amount referred to in sub-paragraph (4), there is no surplus or deficit.

(3) The amount referred to in this sub-paragraph is the total of—

- (a) the amount of any opening surplus with respect to non-domestic rating on the billing authority's collection fund income and expenditure account which was brought forward from the relevant prior year and was shown in the billing authority's accounts for the relevant prior year as such a surplus.;
- (b) the billing authority's estimate of the total of amounts credited or to be credited to the authority's collection fund income and expenditure account in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in the preceding year;
- (c) transitional protection payments received or to be received by the billing authority under paragraph 33(1) of Schedule 7B to the 1988 Act;
- (d) transfers to the billing authority's collection fund made or to be made under Part 3 of these Regulations (end of year reconciliations);
- (e) transfers to the collection fund and any payments by relevant precepting authorities or the Secretary of State under regulation 14 made or to be made in respect of an estimated deficit with respect to non-domestic rating in the billing authority's collection fund for the relevant prior year.

(4) The amount referred to in this sub-paragraph is the total of—

- (a) the amount of any opening deficit with respect to non-domestic rating on the billing authority's collection fund income and expenditure account which was brought forward from the relevant prior year and was shown in the billing authority's accounts for the relevant prior year as such a deficit;
- (b) the billing authority's estimate of the total of amounts charged or to be charged to the authority's collection fund income and expenditure account in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in the preceding year;
- (c) transitional protection payments made or to be made by the billing authority under paragraph 33(1) of Schedule 7B to the 1988 Act;
- (d) payments to the Secretary of State made or to be made under [F¹paragraph 6(2)] of Schedule 7B to the 1988 Act;
- (e) payments to relevant precepting authorities made or to be made under regulations made under paragraph 9 of Schedule 7B to the 1988 Act;

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- (f) transfers to the billing authority's general fund made or to be made under [^{F2}regulation 8 or] Part 3 of these Regulations;
 - (g) transfers to the billing authority's general fund and payments to relevant precepting authorities and the Secretary of State under regulation 14 in respect of an estimated surplus with respect to non-domestic rating in the billing authority's collection fund for the relevant prior year.
- (5) For the relevant year beginning 1st April 2014 the amounts referred to in sub-paragraphs (3) (a) and (4)(a) are to be zero.
- (6) In this paragraph, a reference to the relevant prior year is a reference to the year beginning two years before the beginning of the relevant year.

Textual Amendments

- F1** Words in Sch. 4 para. 1(4)(d) substituted (30.1.2014) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2014 \(S.I. 2014/96\)](#), regs. 1, **2(2)**
- F2** Words in Sch. 4 para. 1(4)(f) inserted (30.1.2014) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2014 \(S.I. 2014/96\)](#), regs. 1, **2(3)**

[^{F3}Special provision for the relevant years beginning on 1st April 2014, 1st April 2015 and 1st April 2016

1A.—(1) This paragraph has effect in relation to a billing authority that, in its calculation under regulation 3 (calculation of non-domestic rating income) of the amount specified by paragraph 1 of Schedule 1 for the relevant year beginning on 1st April 2013, spread its provision for refunds in respect of previous years over a 5 year period.

(2) This paragraph has effect in respect of the relevant years beginning on 1st April 2014, 1st April 2015 and 1st April 2016.

(3) The authority shall include in the amount specified by paragraph 1(3) an amount equal to the relevant proportion of the provision for refunds in respect of previous years that it anticipates including in its calculation under regulation 9 (end of year calculations) of the amount specified by paragraph 1 of Schedule 1 for the relevant year beginning on 1st April 2013.

(4) For the purpose of this paragraph the relevant proportion is –

- (a) 60% for the relevant year beginning on 1st April 2014;
- (b) 40% for the relevant year beginning on 1st April 2015;
- (c) 20% for the relevant year beginning on 1st April 2016.

(5) In this paragraph “refunds in respect of previous years” means amounts to be repaid to ratepayers as a consequence of an alteration to a list in accordance with regulations made under section 55 of the 1988 Act in respect of a day in a year prior to the year beginning on 1st April 2013.]

Textual Amendments

- F3** Sch. 4 para. 1A inserted (30.1.2014) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2014 \(S.I. 2014/96\)](#), regs. 1, **2(4)**

Apportionment of surplus and deficit

2.—(1) [^{F4}Unless sub-paragraph (1A), (1B), (1C)[^{F5}, (1D), (1E), (1F), (1G) or (1H)] applies, the Secretary of State's share of any surplus or of any deficit for a relevant year is 50% of the surplus or deficit for that year.

[^{F6}(1A) For the relevant year beginning on 1st April 2018, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times 33\% + ((B+C-D-E)\times 50\%)$$

(1B) For the relevant year beginning on 1st April 2018, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 2 to 6 of Schedule 5 is calculated in accordance with the formula—

$$(B+C-D-E)\times 50\%$$

[^{F7}(1C) For the relevant year beginning on 1st April 2019, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—]

$$(B+C-D-E)\times 33\%.$$

(1D) For a relevant year beginning on or after 1st April 2019, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 2 to 6 of Schedule 5 is zero.]

[^{F8}(1E) For the relevant year beginning on 1st April 2019, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(B+C-D-E)\times 50\%.$$

(1F) For the relevant year beginning on 1st April 2020, the Secretary of State's share of any surplus or deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times 33\%.$$

(1G) For the relevant year beginning on 1st April 2020, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times 50\%.$$

(1H) For a relevant year beginning on or after 1st April 2021, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is 33%.]

(2) [^{F9}Unless sub-paragraph (2A)[^{F10}, (2B) or (2C)] applies, a relevant] precepting authority's share of any surplus or of any deficit for a relevant year is the amount of the surplus or deficit for that year multiplied by the relevant precepting authority share set out in regulation 5(3) [^{F11}, (3A), (3B) or (3C)].

[^{F12}(2A) Where the relevant precepting authority is the Greater London Authority, its share of any surplus or of any deficit—

- (a) for the relevant year beginning on 1st April 2017, is 20%;
- (b) for the relevant year beginning on 1st April 2018, is calculated in accordance with the formula—

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$$(A-(B+C-D-E))\times 37\% + ((B+C-D-E)\times 20\%)$$

[for the relevant year beginning on 1st April 2019, is calculated in accordance with the ^{F13}(c) formula—

(d) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—]

$$(A-(B+C-D-E))\times 37\% + ((B+C-D-E)\times 36\%).$$

(2B) Where the relevant precepting authority is the West of England Combined Authority, its share of any surplus or of any deficit—

- (a) for the relevant year beginning on 1st April 2017, is zero;
- (b) for the relevant year beginning on 1st April 2018, is calculated in accordance with the formula—]

[^{F14}(2C) For a relevant precepting authority listed in sub-paragraph (2D), its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times F + ((B+C-D-E)\times G);$$

(b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times H + ((B+C-D-E)\times I).$$

(2D) The relevant precepting authorities are Derbyshire County Council, Devon County Council, Gloucestershire County Council, Kent County Council, Lincolnshire County Council, Suffolk County Council and Surrey County Council.]

(3) [^{F15}Unless any of the following sub-paragraphs applies, the] billing authority's share of any surplus or of any deficit for a relevant year is—

[^{F16}(a) 50% where the billing authority—

- (i) is a county council or a district council in an area for which there is no county council, and the authority is a fire and rescue authority; or
- (ii) is the Council of the Isles of Scilly;]
- (b) 49% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;
- (c) 40% where the billing authority is a district council in an area for which there is a county council;
- (d) 30% where the billing authority is a London borough council or the Common Council of the City of London.

[^{F17}(4) For the relevant year beginning on 1st April 2018, for a billing authority listed in Parts 2 to 4 of Schedule 5, the billing authority's share of any surplus or of any deficit for that year is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times 99\% + ((B+C-D-E)\times 49\%)$$

(5) For the relevant year beginning on 1st April 2018, for a billing authority listed in Part 5 of Schedule 5, the billing authority's share of any surplus or of any deficit for that year is calculated in accordance with the formula—

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$$(A-(B+C-D-E))\times 94\%+((B+C-D-E)\times 49\%)$$

(6) For the relevant year beginning on 1st April 2018, for a billing authority listed in Part 6 of Schedule 5, the billing authority's share of any surplus or of any deficit for that year is calculated in accordance with the formula—

$$(A-(B+C-D-E))\times 100\%+((B+C-D-E)\times 50\%)$$

(7) For a relevant year beginning on or after 1st April 2019, the billing authority's share of any surplus or of any deficit for that year is—

- (a) for a billing authority listed in Parts 2 to 4 of Schedule 5, 99%;
- (b) for a billing authority listed in Part 5 of Schedule 5, 94%;
- (c) for a billing authority listed in Part 6 of Schedule 5, 100%.

[
^{F18}(7A) For a billing authority listed in Parts 1, 7, 8, 9, 11, 12 and 14 to 22 of Schedule 5, its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

(b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—]

$$(A-(B+C-D-E))\times J+((B+C-D-E)\times K);$$

(8) In this paragraph—

A is the surplus or deficit estimated for the relevant year beginning on 1st April 2018;

B is the amount mentioned in paragraph 1(3)(a);

C is the amount mentioned in paragraph 1(3)(e);

D is the amount mentioned in paragraph 1(4)(a);

E is the amount mentioned in paragraph 1(4)(g).]

[^{F19}F is—

- (a) 49% where the relevant precepting authority is Derbyshire County Council;
- (b) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- (c) 50% where the relevant precepting authority is Gloucestershire County Council;
- (d) 40% where the relevant precepting authority is Lincolnshire County Council;
- (e) 20% where the relevant precepting authority is Suffolk County Council;
- (f) 70% where the relevant precepting authority is Surrey County Council;

G is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;
- (b) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

H is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;

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((b)) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

I is—

- ((a)) 49% where the relevant precepting authority is Derbyshire County Council;
- ((b)) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- ((c)) 50% where the relevant precepting authority is Gloucestershire County Council;
- ((d)) 40% where the relevant precepting authority is Lincolnshire County Council;
- ((e)) 20% where the relevant precepting authority is Suffolk County Council;
- ((f)) 70% where the relevant precepting authority is Surrey County Council;

J is—

- ((a)) 64% for a billing authority listed in Part 1 of Schedule 5;
- ((b)) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- ((c)) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- ((d)) 90% for a billing authority listed in Part 15 of Schedule 5;
- ((e)) 60% for a billing authority listed in Part 17 of Schedule 5;
- ((f)) 100% for a billing authority listed in Part 20 of Schedule 5;
- ((g)) 80% for a billing authority listed in Part 21 of Schedule 5;
- ((h)) 30% for a billing authority listed in Part 22 of Schedule 5;

K is—

- ((a)) 30% for a billing authority listed in Part 1 of Schedule 5;
- ((b)) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- ((c)) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- ((d)) 50% for a billing authority listed in Part 20 of Schedule 5;

L is—

- ((a)) 30% for a billing authority listed in Part 1 of Schedule 5;
- ((b)) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- ((c)) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- ((d)) 50% for a billing authority listed in Part 20 of Schedule 5;

M is—

- ((a)) 64% for a billing authority listed in Part 1 of Schedule 5;
- ((b)) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- ((c)) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- ((d)) 90% for a billing authority listed in Part 15 of Schedule 5;
- ((e)) 60% for a billing authority listed in Part 17 of Schedule 5;
- ((f)) 100% for a billing authority listed in Part 20 of Schedule 5;
- ((g)) 80% for a billing authority listed in Part 21 of Schedule 5;
- ((h)) 30% for a billing authority listed in Part 22 of Schedule 5.]

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Textual Amendments

- F4** Words in Sch. 4 para. 2(1) substituted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(2)**
- F5** Words in Sch. 4 para. 2(1) substituted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(2)**
- F6** Sch. 4 para. 2(1A)-(1D) inserted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(3)**
- F7** Sch. 4 para. 2(1C) substituted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(3)**
- F8** Sch. 4 para. 2(1E)-(1H) inserted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(4)**
- F9** Words in Sch. 4 para. 2(2) substituted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(4)(a)**
- F10** Words in Sch. 4 para. 2(2) substituted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(5)(a)**
- F11** Words in Sch. 4 para. 2(2) substituted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(5)(b)**
- F12** Sch. 4 para. 2(2A)(2B) inserted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(5)**
- F13** Sch. 4 para. 2(2A)(c)(d) inserted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(6)**
- F14** Sch. 4 para. 2(2C)(2D) inserted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(7)**
- F15** Words in Sch. 4 para. 2(3) substituted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(6)**
- F16** Sch. 4 para. 2(3)(a) substituted (16.1.2017) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2016 (S.I. 2016/1268), regs. 1(2), **11**
- F17** Sch. 4 para. 2(4)-(8) inserted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **10(7)**
- F18** Sch. 4 para. 2(7A) inserted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(8)**
- F19** Words in Sch. 4 para. 2(8) inserted (30.3.2018) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018 (S.I. 2018/463), regs. 1(2), **9(9)**

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Changes and effects yet to be applied to :

- Sch. 4 para. 1(3) words inserted by S.I. 2020/1202 reg. 5(2)
- Sch. 4 para. 2(1) words substituted by S.I. 2019/709 reg. 9(2)
- Sch. 4 para. 2(2) words substituted by S.I. 2019/709 reg. 9(8)

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 para. 1(2)(b)(iia) inserted by S.I. 2024/324 reg. 2(5)(b)
- Sch. 2 para. 3(1A) inserted by S.I. 2019/709 reg. 7(b)
- Sch. 2 para. 3(1A)(b) words omitted by S.I. 2024/184 reg. 2
- Sch. 2C para. 1(2A) inserted by S.I. 2021/262 reg. 3(4)(b)
- Sch. 2C para. 1(1) words substituted by S.I. 2021/262 reg. 3(4)(a)
- Sch. 3(a)-(d) words substituted by S.I. 2019/709 reg. 8(a)
- Sch. 3(g) inserted by S.I. 2019/709 reg. 8(b)
- Sch. 4 para. 2(1FA) inserted by S.I. 2019/709 reg. 9(4)
- Sch. 4 para. 2(1GA) inserted by S.I. 2019/709 reg. 9(6)
- Sch. 4 para. 2(2E) inserted by S.I. 2019/709 reg. 9(11)
- Sch. 4 para. 2(7B)(7C) inserted by S.I. 2019/709 reg. 9(12)
- Sch. 4 para. 2(e) inserted by S.I. 2019/709 reg. 9(10)
- Sch. 4 para. 1B inserted by S.I. 2020/1202 reg. 5(3)
- Sch. 4 para. 2(8)(k) inserted by S.I. 2020/1357 reg. 4
- Sch. 4 para. 2(1H)-(1J) substituted for Sch. 4 para. 2(1H) by S.I. 2019/709 reg. 9(7)
- Sch. 4 para. 2(8) word omitted by S.I. 2019/709 reg. 9(13)(a)(iv)
- Sch. 4 para. 2(8) word substituted by S.I. 2019/709 reg. 9(13)(a)(i)
- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(ii)
- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(v)
- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(vii)
- Sch. 4 para. 2(1H) words inserted by S.I. 2020/1202 reg. 5(4)(a)
- Sch. 4 para. 2(1I) words inserted by S.I. 2020/1202 reg. 5(4)(a)
- Sch. 4 para. 2(2A)(e) words inserted by S.I. 2020/1202 reg. 5(4)(b)
- Sch. 4 para. 2(2E) words inserted by S.I. 2020/1202 reg. 5(4)(c)
- Sch. 4 para. 2(7C) words inserted by S.I. 2020/1202 reg. 5(4)(c)
- Sch. 4 para. 2(1F) words substituted by S.I. 2019/709 reg. 9(3)
- Sch. 4 para. 2(1G) words substituted by S.I. 2019/709 reg. 9(5)
- Sch. 4 para. 2(2A)(d) words substituted by S.I. 2019/709 reg. 9(9)
- Sch. 4 para. 2(8) words substituted by S.I. 2019/709 reg. 9(13)(a)(iii)
- Sch. 4 para. 2(8) words substituted by S.I. 2019/709 reg. 9(13)(a)(vi)
- Sch. 4A-4C inserted by S.I. 2020/1202 reg. 5(5)
- Sch. 5 Pt. 23-39 inserted by S.I. 2019/709 reg. 10Sch. 1
- Sch. 6 inserted by S.I. 2021/262 reg. 3(5)
- reg. 3(1)(h) inserted by S.I. 2021/404 reg. 5(2)
- reg. 3(1)(da) words substituted by S.I. 2019/709 reg. 3(a)
- reg. 3(1)(db) words substituted by S.I. 2019/709 reg. 3(b)
- reg. 5(2A) inserted by S.I. 2024/324 reg. 2(3)(a)
- reg. 5(3B) word substituted by S.I. 2019/709 reg. 4(b)
- reg. 5(3D) inserted by S.I. 2019/709 reg. 4(c)
- reg. 5(5) inserted by S.I. 2024/324 reg. 2(3)(c)

- reg. 6(3A) inserted by S.I. 2019/709 reg. 5(b)
- reg. 7B inserted by S.I. 2021/404 reg. 5(3)
- reg. 9(5) inserted by S.I. 2020/449 reg. 3(2)(b)
- reg. 9(5) words substituted by S.I. 2022/784 reg. 4(b)
- reg. 9(6) inserted by S.I. 2021/262 reg. 3(2)(b)
- reg. 9(6) omitted by S.I. 2022/784 reg. 4(c)
- reg. 10(3A) inserted by S.I. 2021/404 reg. 5(5)
- reg. 11(3) words substituted by S.I. 2019/709 reg. 6(a)
- reg. 11(4) words substituted by S.I. 2019/709 reg. 6(b)
- reg. 11(5)(6) inserted by S.I. 2019/709 reg. 6(c)
- reg. 12A inserted by S.I. 2024/324 reg. 2(4)
- reg. 15(7)(8) inserted by S.I. 2020/449 reg. 3(3)(c)
- reg. 15(9)-(12) inserted by S.I. 2021/262 reg. 3(3)(b)