

SCHEDULE **E+W**

Regulations 3(1), 5(1)(b) and (4), 6(2),  
7(4), 9(2), 10(8)(b), 11(4), 13(9)(b), 14(3)  
(b), 17(1)

SPLITS AND MERGERS

**Cases where this Schedule applies** **E+W**

1. This Schedule applies where—
  - (a) on a day (“the creation day”) falling on or after 1st April 2023, a hereditament (“new hereditament”) comes into existence because—
    - (i) property previously rated as a single hereditament becomes liable to be rated in parts;
    - (ii) property previously rated in parts becomes liable to be rated as a single hereditament;  
or
    - (iii) a hereditament or any part of a hereditament becomes part of a different hereditament; and
  - (b) immediately before the creation day either—
    - (i) a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was a defined hereditament, or if the creation day is 1st April 2023, an old hereditament was shown in a local list for 31st March 2023, with a rateable value greater than zero; or
    - (ii) each old hereditament from which the new hereditament was formed in whole or in part was shown in the central list for 31st March 2023; and
  - (c) a rateable value, which is greater than zero, is shown for the new hereditament in a list for—
    - (i) the creation day;
    - (ii) the relevant day (if different from the creation day), and
    - (iii) each day (if any) falling after the creation day and before the relevant day.

**Commencement Information**

**II** Sch. para. 1 in force at 23.12.2022, see [reg. 2\(2\)](#)

**Rules for determination of chargeable amount for new hereditament: splits on 1st April 2023** **E+W**

- 2.—(1) Subject to paragraph 6 (changes in the value of new hereditament: early relevant year of creation), where—
  - (a) this Schedule applies;
  - (b) the creation day falls on 1st April 2023;
  - (c) the new hereditament comprises or incorporates all or part of a single old hereditament;  
and
  - (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero-rating) of the Act,

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the chargeable amount for a chargeable day in the year beginning on 1st April 2023 must be calculated under the following provisions of this paragraph instead of under section 43, 45 or 54 of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day is calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the chargeable day, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for the chargeable day is found by—

- (a) subtracting U (as defined in regulation 12) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result by E.

(6) This sub-paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief) applies in relation to the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements) applies in relation to the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in an order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the chargeable day—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9)(a) of the Act (occupied hereditaments: supplementary) for the year beginning on 1st April 2023;

R is the amount which would have been the chargeable amount for the old hereditament for 1st April 2023 if—

- (a) the old hereditament were shown in a list for 1st April 2023;
- (b) its rateable value for that day were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in that list for that day on the assumption that the relevant factors were as they were for 31st March 2023;
- (c) the whole of the hereditament were occupied;
- (d) sections 43(4B)(a) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (rural rate relief), 47 (discretionary relief) and 49(1) (reduction or remission of liability) of the Act did not apply to it for 1st April 2023;

J is the rateable value shown in a list for the new hereditament for 1st April 2023; and

S is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in a list for the old hereditament for 1st April 2023 if that hereditament were shown in a list for that date on the assumption that the relevant factors were as they were for 31st March 2023.

#### Commencement Information

**I2** Sch. para. 2 in force at 23.12.2022, see [reg. 2\(2\)](#)

### Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2023 **E+W**

**3.—(1)** Subject to paragraph 6 (changes in the value of new hereditament: early relevant year of creation), where—

- (a) this Schedule applies;
- (b) the creation day falls on 1st April 2023;
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero rating) of the Act,

the chargeable amount for a chargeable day in the year beginning on 1st April 2023 must be calculated under the following provisions of this paragraph instead of under section 43, 45 or 54 of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day is calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for the chargeable day is found by—

- (a) subtracting U (as defined in regulation 12) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result by E.

(6) This sub-paragraph applies where, on the day concerned, section 43(4B) of the Act (small business rate relief) applies in relation to the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements) applies in relation to the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in

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an order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

- (10) This sub-paragraph applies where, on the chargeable day—
- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
  - (b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

- (11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9)(a) of the Act (occupied hereditaments: supplementary) for the year beginning on 1st April 2023;

R is the total of the amounts which would have been the chargeable amounts for 1st April 2023 for the old hereditaments comprised or incorporated in the new hereditament if—

- (a) each of the old hereditaments were shown in a list for 1st April 2023;
- (b) the rateable value for each were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in a list for that day on the assumption that the relevant factors were as they were for 31st March 2023;
- (c) the whole of each of the old hereditaments were occupied;
- (d) sections 43(4B)(a) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief) and 49(1) of the Act (reduction or remission of liability) did not apply to them for 1st April 2023;

J is the rateable value shown in a list for the new hereditament for the 1st April 2023; and

S is the total of the values certified by the appropriate valuation officer to be the rateable values which would have been shown in a list for 1st April 2023 for the old hereditaments incorporated or comprised in the new hereditament if they were shown in a list for that date on the assumption that the relevant factors were as they were for 31st March 2023.

#### Commencement Information

**I3** Sch. para. 3 in force at 23.12.2022, see [reg. 2\(2\)](#)

#### Rules for determining chargeable amount for new hereditament: splits after 1st April 2023 in an early relevant year **E+W**

**4.—(1)** Subject to paragraph 6 (changes in the value of new hereditament: early relevant year of creation), where—

- (a) this Schedule applies;
- (b) the creation day falls on a day after 1st April 2023 and in an early relevant year;
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero rating) of the Act,

the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls must be calculated under the following provisions of this paragraph instead of under section 43, 45 or 54 of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day is calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the chargeable day, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day is found by—

(a) subtracting U (as defined in regulation 12) from the amount calculated in accordance with sub-paragraph (2); and

(b) dividing the result of the calculation performed under paragraph (a) by E.

(6) This sub-paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief) applies in relation to the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements) applies in relation to the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with paragraph (2) by the number prescribed in an order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the chargeable day—

(a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and

(b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9)(a) of the Act (occupied hereditaments: supplementary) for the relevant year in which the relevant day falls;

R is the amount which would have been the chargeable amount for the old hereditament for the creation day if—

(a) the old hereditament continued to exist and was shown in a list for that day;

(b) the rateable value for that day were the same as for the previous day;

(c) the whole of the old hereditament were occupied and sections 43(4B)(a) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief) and 49(1) (reduction or remission of liability) of the Act did not apply to it for the creation day;

J is the rateable value shown in a list for the new hereditament for the creation day; and

S is the rateable value shown in a list for the old hereditament for the day immediately before the creation day.

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### Commencement Information

**I4** Sch. para. 4 in force at 23.12.2022, see [reg. 2\(2\)](#)

### Rules for determining chargeable amount for new hereditament: mergers after 1st April 2023 in an early relevant year **E+W**

**5.**—(1) Subject to paragraph 6 (changes in the value of new hereditament: early relevant year of creation), where—

- (a) this Schedule applies;
- (b) the creation day falls on a day after 1st April 2023 in an early relevant year;
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero rating) of the Act,

the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls must be calculated under the following provisions of this paragraph instead of under section 43, 45 or 54 of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day is calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day is found by—

- (a) subtracting U (as defined in regulation 12) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result of the calculation performed under paragraph (a) by E.

(6) This sub-paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief) applies in relation to the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements) applies in relation to the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in an order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the chargeable day—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and

(b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9)(a) of the Act (occupied hereditaments: supplementary) for the relevant year in which the relevant day falls;

R is the total of the amounts which would have been chargeable amounts for the creation day for the old hereditaments incorporated or comprised in the new hereditament if—

- (a) each of the old hereditaments was shown in a list for that day;
- (b) each rateable value for that day was the same as for the previous day;
- (c) the whole of each hereditament was occupied;
- (d) sections 43(4B)(a) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief) and 49(1) (reduction or remission of liability) of the Act did not apply to them for the creation day;

J is the rateable value shown in a list for the new hereditament for the creation day; and

S is the total of the rateable values shown in a list for the day immediately before the creation day for the old hereditaments incorporated or comprised in the new hereditament.

**Commencement Information**

**I5** Sch. para. 5 in force at 23.12.2022, see [reg. 2\(2\)](#)

**Changes in the value of new hereditament: early relevant year of creation** **E+W**

**6.**—(1) Sub-paragraph (2) applies in respect of a new hereditament in an early relevant year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in a list for the hereditament is greater than the rateable value shown for the creation day.

(2) Where this sub-paragraph applies, paragraphs 2 to 5 have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J}{S} + \frac{((N - J) \times B)}{C}$$

(3) Sub-paragraph (4) applies in respect of a new hereditament in an early relevant year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in a list for a hereditament is less than the rateable value shown in a list for the creation day.

(4) Where this sub-paragraph applies, paragraphs 2 to 5 have effect as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

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were a reference to—

$$\frac{R \times J \times N}{S \times J}.$$

(5) For the purposes of sub-paragraphs (2) and (4)—

B is the non-domestic rating multiplier for the relevant year in which the creation day falls;

C is the number of days in the relevant year in which the creation day falls;

N is the rateable value shown in a list for the new hereditament for the chargeable day; and

R, J and S have the same meanings given by paragraph 2, 3, 4 or 5.

#### Commencement Information

**I6** Sch. para. 6 in force at 23.12.2022, see [reg. 2\(2\)](#)

#### Notional chargeable amount for new hereditament: early relevant years **E+W**

7.—(1) This paragraph applies for determining the notional chargeable amount for a new hereditament for an early relevant year falling after the year in which the creation day falls.

(2) Where this paragraph applies, the relevant notional chargeable amount is found by applying the formula—

$$J \times D$$

where—

J is the rateable value shown in a list for the new hereditament for the creation day; and

D is the small business non-domestic rating multiplier for the relevant year.

#### Commencement Information

**I7** Sch. para. 7 in force at 23.12.2022, see [reg. 2\(2\)](#)

#### Base liability for the early relevant year after the year in which the creation day falls **E+W**

8.—(1) This paragraph applies for determining the base liability for a new hereditament for an early relevant year which falls immediately after the year in which the creation day falls.

(2) Where this paragraph applies, the base liability for the hereditament is found by applying the formula—

$$(T \times C) - ((B - D) \times J).$$

(3) For the purposes of this paragraph—

T is the amount (calculated in accordance with such of the preceding provisions of this Schedule as are applicable) which is or would have been the chargeable amount for the hereditament for the creation day if—

(a) the whole of the hereditament were occupied;

(b) sections 43(4B)(a) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary



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relief) and 49(1) (reduction or remission of liability) of the Act did not apply to it for the creation day;

C is the number of days in the relevant year in which the creation day falls;

B is the non-domestic rating multiplier for the relevant year;

D is the small business non-domestic rating multiplier for the relevant year; and

J is the rateable value shown in a list for the new hereditament for the creation day.

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#### Commencement Information

**I8** Sch. para. 8 in force at 23.12.2022, see [reg. 2\(2\)](#)

### Base liability for subsequent early relevant years for new hereditament **E+W**

**9.**—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any early relevant year falling after the relevant year referred to in paragraph 8(1).

(2) Where this paragraph applies, the base liability for the hereditament is found by applying the formula—

$$BL \times AF .$$

(3) For the purposes of this paragraph, BL and AF have the meanings given by regulation 9.

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#### Commencement Information

**I9** Sch. para. 9 in force at 23.12.2022, see [reg. 2\(2\)](#)

### Rateable value: hereditament split or merged after 1st April 2023 **E+W**

**10.**—(1) This paragraph applies if the creation day falls on a day after 1st April 2023.

(2) Subject to sub-paragraph (3) and ignoring any modifications made by regulation 16 (change in rateable value on 1st April 2023)—

(a) regulation 10 (appropriate fraction);

(b) regulation 13 (change in rateable value after 1st April 2023); and

(c) regulation 15 (rules for determining chargeable amount: final relevant year),

have effect in relation to a new hereditament as if for references to 1st April 2023 there were substituted references to the creation day.

(3) The modifications in sub-paragraph (2) do not apply in relation to the references to 1st April 2023 in regulation 10(2)(a), (4)(a), (6)(a) and (7)(a).

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#### Commencement Information

**I10** Sch. para. 10 in force at 23.12.2022, see [reg. 2\(2\)](#)

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### Changes and effects yet to be applied to :

- Sch. para. 4(2) formula substituted by S.I. 2024/246 reg. 3(3)(a)(i)
- Sch. para. 5(2) formula substituted by S.I. 2024/246 reg. 3(3)(b)(i)
- Sch. para. 10(2)(c) and word omitted by 2023 c. 53 Sch. para. 31(10)(b)
- Sch. para. 4(7) omitted by S.I. 2023/1251 reg. 14(6)(a)(iv)
- Sch. para. 4(8) omitted by S.I. 2023/1251 reg. 14(6)(a)(iv)
- Sch. para. 5(7) omitted by S.I. 2023/1251 reg. 14(6)(b)(iv)
- Sch. para. 5(8) omitted by S.I. 2023/1251 reg. 14(6)(b)(iv)
- Sch. para. 4(5) substituted by S.I. 2024/246 reg. 3(3)(a)(ii)
- Sch. para. 5(5) substituted by S.I. 2024/246 reg. 3(3)(b)(ii)
- Sch. para. 10(2) word inserted by 2023 c. 53 Sch. para. 31(10)(a)
- Sch. para. 2(1) word omitted by 2023 c. 53 Sch. para. 31(2)
- Sch. para. 3(1) word omitted by 2023 c. 53 Sch. para. 31(3)
- Sch. para. 4(1) word omitted by 2023 c. 53 Sch. para. 31(4)(b)(i)
- Sch. para. 5(1) word omitted by 2023 c. 53 Sch. para. 31(5)(b)(i)
- Sch. para. 6 heading word omitted by 2023 c. 53 Sch. para. 31(6)(a)
- Sch. para. 8 heading word omitted by 2023 c. 53 Sch. para. 31(8)(a)
- Sch. para. 9 heading word omitted by 2023 c. 53 Sch. para. 31(9)(a)
- Sch. para. 9(1) word omitted by 2023 c. 53 Sch. para. 31(9)(b)
- Sch. para. 4(11) word omitted by S.I. 2024/246 reg. 3(3)(a)(iii)(cc)
- Sch. para. 5(11) word omitted by S.I. 2024/246 reg. 3(3)(b)(iii)(cc)
- Sch. para. 6(1) word substituted by 2023 c. 53 Sch. para. 31(6)(b)
- Sch. para. 6(3) word substituted by 2023 c. 53 Sch. para. 31(6)(b)
- Sch. para. 7(1) word substituted by 2023 c. 53 Sch. para. 31(7)(b)
- Sch. para. 8(1) word substituted by 2023 c. 53 Sch. para. 31(8)(b)
- Sch. para. 4(11) words inserted by S.I. 2024/246 reg. 3(3)(a)(iii)(aa)
- Sch. para. 4(11) words inserted by S.I. 2024/246 reg. 3(3)(a)(iii)(bb)
- Sch. para. 4(11) words inserted by S.I. 2024/246 reg. 3(3)(a)(iii)(dd)
- Sch. para. 5(11) words inserted by S.I. 2024/246 reg. 3(3)(b)(iii)(aa)
- Sch. para. 5(11) words inserted by S.I. 2024/246 reg. 3(3)(b)(iii)(bb)
- Sch. para. 5(11) words inserted by S.I. 2024/246 reg. 3(3)(b)(iii)(dd)
- Sch. para. 8(3) words inserted by S.I. 2024/246 reg. 3(3)(c)
- Sch. para. 4 heading words omitted by 2023 c. 53 Sch. para. 31(4)(a)
- Sch. para. 4(1)(b) words omitted by 2023 c. 53 Sch. para. 31(4)(b)(ii)
- Sch. para. 5 heading words omitted by 2023 c. 53 Sch. para. 31(5)(a)
- Sch. para. 5(1)(b) words omitted by 2023 c. 53 Sch. para. 31(5)(b)(ii)
- Sch. para. 7 heading words omitted by 2023 c. 53 Sch. para. 31(7)(a)
- Sch. para. 4(1)(d) words substituted by S.I. 2023/1251 reg. 14(6)(a)(i)
- Sch. para. 4(4) words substituted by S.I. 2023/1251 reg. 14(6)(a)(ii)
- Sch. para. 4(6) words substituted by S.I. 2023/1251 reg. 14(6)(a)(iii)
- Sch. para. 4(9) words substituted by S.I. 2023/1251 reg. 14(6)(a)(v)
- Sch. para. 4(10)(b) words substituted by S.I. 2023/1251 reg. 14(6)(a)(vi)
- Sch. para. 4(11) words substituted by S.I. 2023/1251 reg. 14(6)(a)(vii)(aa)
- Sch. para. 4(11) words substituted by S.I. 2023/1251 reg. 14(6)(a)(vii)(bb)
- Sch. para. 5(1)(d) words substituted by S.I. 2023/1251 reg. 14(6)(b)(i)
- Sch. para. 5(4) words substituted by S.I. 2023/1251 reg. 14(6)(b)(ii)
- Sch. para. 5(6) words substituted by S.I. 2023/1251 reg. 14(6)(b)(iii)
- Sch. para. 5(9) words substituted by S.I. 2023/1251 reg. 14(6)(b)(v)
- Sch. para. 5(10)(b) words substituted by S.I. 2023/1251 reg. 14(6)(b)(vi)
- Sch. para. 5(11) words substituted by S.I. 2023/1251 reg. 14(6)(b)(vii)(aa)
- Sch. para. 5(11) words substituted by S.I. 2023/1251 reg. 14(6)(b)(vii)(bb)

- Sch. para. 8(3) words substituted by S.I. 2023/1251 reg. 14(6)(c)
- reg. 3(1) words omitted by 2023 c. 53 Sch. para. 20(a)
- reg. 3(1) words omitted by 2023 c. 53 Sch. para. 20(b)
- reg. 4(1) word substituted by 2023 c. 53 Sch. para. 21(2)
- reg. 4(3) words substituted by 2023 c. 53 Sch. para. 21(3)
- reg. 4(4) omitted by 2023 c. 53 Sch. para. 21(4)
- reg. 4(5) omitted by 2023 c. 53 Sch. para. 21(4)
- reg. 6(1) word substituted by 2023 c. 53 Sch. para. 22
- reg. 6(4) words substituted by S.I. 2023/1251 reg. 14(2)(a)
- reg. 6(6) words substituted by S.I. 2023/1251 reg. 14(2)(b)
- reg. 6(7) omitted by S.I. 2023/1251 reg. 14(2)(c)
- reg. 6(8) omitted by S.I. 2023/1251 reg. 14(2)(c)
- reg. 6(10)(b) words substituted by S.I. 2023/1251 reg. 14(2)(d)
- reg. 6(12) words substituted by S.I. 2023/1251 reg. 14(2)(e)
- reg. 6(14) words substituted by S.I. 2023/1251 reg. 14(2)(f)(i)
- reg. 6(14) words substituted by S.I. 2023/1251 reg. 14(2)(f)(ii)
- reg. 7 heading words omitted by 2023 c. 53 Sch. para. 23(2)
- reg. 7(1) word substituted by 2023 c. 53 Sch. para. 23(3)
- reg. 9 heading words substituted by 2023 c. 53 Sch. para. 24
- reg. 10(1) word substituted by 2023 c. 53 Sch. para. 25(2)
- reg. 10(7)(b) word omitted by 2023 c. 53 Sch. para. 25(3)
- reg. 11(1) word substituted by 2023 c. 53 Sch. para. 26
- reg. 11(3) words substituted by S.I. 2023/1251 reg. 14(3)
- reg. 12 heading words omitted by 2023 c. 53 Sch. para. 27
- reg. 12(1) words substituted by S.I. 2023/1251 reg. 14(4)(a)
- reg. 12(5) words substituted by S.I. 2023/1251 reg. 14(4)(b)
- reg. 12(6) substituted by S.I. 2024/246 reg. 3(2)(a)
- reg. 12(7) words substituted by S.I. 2023/1251 reg. 14(4)(c)
- reg. 12(8) omitted by S.I. 2023/1251 reg. 14(4)(d)
- reg. 12(9) omitted by S.I. 2023/1251 reg. 14(4)(d)
- reg. 12(10) words substituted by S.I. 2023/1251 reg. 14(4)(e)
- reg. 12(11)(b) words substituted by S.I. 2023/1251 reg. 14(4)(f)
- reg. 12(12) words substituted by S.I. 2023/1251 reg. 14(4)(g)
- reg. 12(12) words substituted by S.I. 2024/246 reg. 3(2)(b)
- reg. 14 omitted by 2023 c. 53 Sch. para. 28
- reg. 15 omitted by 2023 c. 53 Sch. para. 29
- reg. 16(2) word substituted by 2023 c. 53 Sch. para. 30(a)
- reg. 16(2) words omitted by 2023 c. 53 Sch. para. 30(b)
- reg. 17(2) words substituted by S.I. 2023/1251 reg. 14(5)
- reg. 25 coming into force by S.I. 2022/1403 reg. 2(1)

**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):

- reg. 3(3)(4) inserted by S.I. 2023/1357 reg. 8