EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 13A of the Local Government Finance Act 1992 ("the 1992 Act"), enables the Welsh Ministers to make regulations in connection with council tax reduction schemes. Paragraph 6 of Schedule 1B to the 1992 Act enables the Welsh Ministers to prescribe by regulations a default scheme. The default scheme is to take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make its own scheme in accordance with any duty imposed by virtue of regulations made by the Welsh Ministers. If there is no duty to introduce a scheme by virtue of regulations made by the Welsh Ministers, the scheme provided for within these regulations will not take effect.

The default scheme prescribed by the Welsh Ministers is set out in the Schedule to these Regulations. Parts 1 and 2 contain introductory provisions and definitions of key words and phrases. Part 3 and Schedule 1 contains the procedure for reduction applications and appeals. Parts 4 and 5 specify the classes of person entitled and not entitled to a reduction under the scheme, respectively.

Parts 6 to 8 and Schedules 2 and 3 set out matters relevant to determining eligibility for a reduction and the amount of reduction under the scheme.

Part 9 and Schedules 4 to 9 set out how income and capital of the applicant and others is treated in calculating eligibility for a reduction, including in cases where an applicant or partner has an award of universal credit. Part 10 provides for the application of the scheme to students. Part 11 provides for extended reductions in certain circumstances and Part 12 sets out the period of entitlement and how a change in circumstances affects any reduction.

Part 13 of the scheme provides for the making of an application for a reduction. Part 14 sets out the time within which an authority must make its decision on the application and provides for notification of the decision. Part 15 makes provision about the award or payment of a reduction, and Schedule 11 sets out the matters which must be included within notifications.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance and Public Service Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

Changes to legislation:
There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013. 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 the whole Instrument associated Parts and Chapters:
Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. Scheme para. 19(5)(l) and word added by S.I. 2015/44 reg. 17(b)(ii)
- Sch. Scheme para. 19 applied (with modifications) by S.I. 2020/1209 reg. 3(3)4(4)11(v)
- Sch. Scheme para. 2(1) comma substituted for word by S.I. 2016/50 reg. 16(a)
- Sch. Scheme para. 19(5) full stop omitted by S.I. 2015/44 reg. 17(b)(i)
- Sch. Scheme para. 28(8)(c) and word inserted by S.I. 2015/44 reg. 18(f)(ii)
- Sch. Scheme para. 28(10) inserted by S.I. 2015/44 reg. 18(g)
- Sch. Scheme para. 36(1)(j)(xvia) inserted by S.I. 2015/44 reg. 19(b)
- Sch. Scheme para. 38(1)(ja) inserted by S.I. 2015/44 reg. 20
- Sch. Scheme para. 8(2)(aa) inserted by S.I. 2016/50 reg. 17
- Sch. Scheme para. 41(2)(d)(vi)(vii) inserted by S.I. 2016/50 reg. 19(b)(ii)
- Sch. Scheme para. 42(2)(d) inserted by S.I. 2016/50 reg. 20(c)
- Sch. Scheme para. 42(3)(d) inserted by S.I. 2016/50 reg. 20(f)
- Sch. Scheme para. 42(11A)-(11D) inserted by S.I. 2016/50 reg. 20(h)
- Sch. Scheme para. 73(2)(j)(2A) inserted by S.I. 2016/50 reg. 24(b)
- Sch. Scheme para. 28(9)(d) inserted by S.I. 2018/14 reg. 17(i)
- Sch. Scheme para. 19(4)(e) inserted by S.I. 2020/16 reg. 15(b)
- Sch. Scheme para. 36(1)(j)(xvib) inserted by S.I. 2020/16 reg. 17
- Sch. Scheme para. 38(1)(jb) inserted by S.I. 2020/16 reg. 18
- Sch. Scheme para. 36(1)(j)(xx) inserted by S.I. 2021/34 reg. 14
- Sch. Scheme para. 19(5)(e)(iv) and word inserted by S.I. 2022/51 reg. 12(2)(c)
- Sch. Scheme para. 19(5)(m)(n) inserted by S.I. 2022/51 reg. 12(5)
- Sch. Scheme para. 111(7)(d) inserted by S.I. 2022/51 reg. 14(b)
- Sch. Scheme para. 9(g) inserted by S.I. 2023/47 reg. 11(2)
- Sch. Scheme para. 19(5)(o) inserted by S.I. 2023/47 reg. 12(4)
- Sch. Scheme para. 20(2) omitted by S.I. 2023/47 reg. 13(3)
- Sch. Scheme para. 42(2)(c) semicolon substituted for full stop by S.I. 2016/50 reg. 20(b)
- Sch. Scheme para. 73(2)(i) semicolon substituted for full stop by S.I. 2016/50 reg. 24(a)
- Sch. Scheme para. 55(14)(c) substituted by S.I. 2016/50 reg. 21(a)
- Sch. Scheme para. 36(1)(j)(xiii) substituted by S.I. 2018/14 reg. 18(a)
- Sch. Scheme para. 36(1)(m) substituted by S.I. 2018/14 reg. 18(b)
- Sch. Scheme para. 37(3A)(b)(c) substituted by S.I. 2018/14 reg. 19(a)(ii)
- Sch. Scheme para. 37(4A)(b)(c) substituted by S.I. 2018/14 reg. 19(b)(ii)
- Sch. Scheme para. 44A substituted by S.I. 2018/14 reg. 20
- Sch. Scheme para. 55(8)(l) substituted by S.I. 2018/14 reg. 22(a)
- Sch. Scheme para. 28(1)(a) sum substituted by S.I. 2020/16 reg. 16(a)
- Sch. Scheme para. 28(1)(b) sum substituted by S.I. 2020/16 reg. 16(b)
- Sch. Scheme para. 28(2)(a) sum substituted by S.I. 2020/16 reg. 16(c)
- Sch. Scheme para. 36(2)(b) sum substituted by S.I. 2020/16 reg. 16(d)
- Sch. Scheme para. 36(2)(c) sum substituted by S.I. 2020/16 reg. 16(e)
- Sch. Scheme para. 28(1)(a) sum substituted by S.I. 2021/34 reg. 13(a)
- Sch. Scheme para. 28(1)(b) sum substituted by S.I. 2021/34 reg. 13(b)
- Sch. Scheme para. 28(2)(b) sum substituted by S.I. 2021/34 reg. 13(c)
- Sch. Scheme para. 28(2)(c) sum substituted by S.I. 2021/34 reg. 13(d)
- Sch. Scheme para. 28(1)(a) sum substituted by S.I. 2022/51 reg. 13(a)

- Sch. Scheme para. 28(1)(b) sum substituted by S.I. 2022/51 reg. 13(b)
- Sch. Scheme para. 28(2)(a) sum substituted by S.I. 2022/51 reg. 13(c)
- Sch. Scheme para. 28(1)(a) sum substituted by S.I. 2023/47 reg. 14(a)
- Sch. Scheme para. 28(1)(b) sum substituted by S.I. 2023/47 reg. 14(b)
- Sch. Scheme para. 28(2)(a) sum substituted by S.I. 2023/47 reg. 14(c)
- Sch. Scheme para. 28(2)(b) sum substituted by S.I. 2023/47 reg. 14(d)
- Sch. Scheme para. 28(2)(c) sum substituted by S.I. 2023/47 reg. 14(e)
- Sch. Scheme para. 28(2)(b) sums substituted by S.I. 2022/51 reg. 13(d)
- Sch. Scheme para. 28(2)(c) sums substituted by S.I. 2022/51 reg. 13(e)
- Sch. Scheme para. 28(8) word omitted by S.I. 2015/44 reg. 18(f)(i)
- Sch. Scheme para. 36(1)(j)(xvi) word omitted by S.I. 2015/44 reg. 19(a)
- Sch. Scheme para. 55(15) word omitted by S.I. 2015/44 reg. 25(b)(ii)
- Sch. Scheme para. 41(2)(d)(iv) word omitted by S.I. 2016/50 reg. 19(b)(i)
- Sch. Scheme para. 42(3)(b) word omitted by S.I. 2016/50 reg. 20(d)
- Sch. Scheme para. 19(4)(c) word omitted by S.I. 2020/16 reg. 15(a)(i)
- Sch. Scheme para. 19(5) word omitted by S.I. 2022/51 reg. 12(3)
- Sch. Scheme para. 19(5)(e) word omitted by S.I. 2022/51 reg. 12(2)(a)
- Sch. Scheme para. 19(5) word omitted by S.I. 2023/47 reg. 12(2)
- Sch. Scheme para. 28(1)(a) word substituted by S.I. 2015/44 reg. 18(a)
- Sch. Scheme para. 28(1)(b) word substituted by S.I. 2015/44 reg. 18(b)
- Sch. Scheme para. 28(2)(a) word substituted by S.I. 2015/44 reg. 18(c)
- Sch. Scheme para. 28(1)(a) word substituted by S.I. 2016/50 reg. 18(a)
- Sch. Scheme para. 28(1)(b) word substituted by S.I. 2016/50 reg. 18(b)
- Sch. Scheme para. 28(2)(a) word substituted by S.I. 2016/50 reg. 18(c)
- Sch. Scheme para. 42(3)(c) word substituted by S.I. 2016/50 reg. 20(e)
- Sch. Scheme para. 28(1)(a) word substituted by S.I. 2018/14 reg. 17(a)
- Sch. Scheme para. 28(1)(b) word substituted by S.I. 2018/14 reg. 17(b)
- Sch. Scheme para. 28(2)(a) word substituted by S.I. 2018/14 reg. 17(c)
- Sch. Scheme para. 28(9)(c) word substituted by S.I. 2018/14 reg. 17(h)
- Sch. Scheme para. 19(4)(d) word substituted by S.I. 2020/16 reg. 15(a)(ii)(aa)
- Sch. Scheme para. 19(4)(d) word substituted by S.I. 2020/16 reg. 15(a)(ii)(bb)
- Sch. Scheme para. 19(4)(d) word substituted by S.I. 2020/16 reg. 15(a)(ii)(cc)
- Sch. Scheme para. 19(8) word substituted by S.I. 2020/16 reg. 15(c)
- Sch. Scheme para. 19(5)(e)(iii) word substituted by S.I. 2022/51 reg. 12(2)(b)
- Sch. Scheme para. 19(5)(l) word substituted by S.I. 2022/51 reg. 12(4)
- Sch. Scheme para. 111(7)(c) word substituted by S.I. 2022/51 reg. 14(a)
- Sch. Scheme para. 19(5)(n) word substituted by S.I. 2023/47 reg. 12(3)
- Sch. Scheme para. 20(1) word substituted by S.I. 2023/47 reg. 13(2)
- Sch. Scheme para. 59(3)(a) words inserted by S.I. 2022/1329 reg. 5(2)(a)
- Sch. Scheme para. 2(1) words inserted by S.I. 2015/44 reg. 15(1)(c)
- Sch. Scheme para. 10(7) words inserted by S.I. 2015/44 reg. 16
- Sch. Scheme para. 39(2)(d) words inserted by S.I. 2015/44 reg. 21
- Sch. Scheme para. 48(1)(j) words inserted by S.I. 2015/44 reg. 22(a)
- Sch. Scheme para. 48(1)(k) words inserted by S.I. 2015/44 reg. 22(b)
- Sch. Scheme para. 49(3)(d) words inserted by S.I. 2015/44 reg. 23(b)
- Sch. Scheme para. 51(4) words inserted by S.I. 2015/44 reg. 24
- Sch. Scheme para. 55(11)(e) words inserted by S.I. 2015/44 reg. 25(a)
- Sch. Scheme para. 55(11)(g) words inserted by S.I. 2015/44 reg. 25(a)
- Sch. Scheme para. 55(15) words inserted by S.I. 2015/44 reg. 25(b)(i)
- Sch. Scheme para. 55(15) words inserted by S.I. 2015/44 reg. 25(b)(iii)
- Sch. Scheme para. 55(16) words inserted by S.I. 2015/44 reg. 25(c)(i)
- Sch. Scheme para. 55(16) words inserted by S.I. 2015/44 reg. 25(c)(iii)
- Sch. Scheme para. 72(2)(f) words inserted by S.I. 2015/44 reg. 26
- Sch. Scheme para. 2(1) words inserted by S.I. 2016/50 reg. 16(b)
- Sch. Scheme para. 41(2)(b)(i) words inserted by S.I. 2016/50 reg. 19(a)
- Sch. Scheme para. 42(9) words inserted by S.I. 2016/50 reg. 20(g)
- Sch. Scheme para. 55(14)(d) words inserted by S.I. 2016/50 reg. 21(b)
- Sch. Scheme para. 57(d) words inserted by S.I. 2016/50 reg. 22(b)

- Sch. Scheme para. 2(1) words inserted by S.I. 2018/14 reg. 16(a)
- Sch. Scheme para. 2(1) words inserted by S.I. 2018/14 reg. 16(d)
- Sch. Scheme para. 28(8)(a) words inserted by S.I. 2018/14 reg. 17(f)
- Sch. Scheme para. 28(9)(b) words inserted by S.I. 2018/14 reg. 17(g)
- Sch. Scheme para. 53(4)(a) words inserted by S.I. 2018/14 reg. 21
- Sch. Scheme para. 55(11)(c) words inserted by S.I. 2018/14 reg. 22(b)
- Sch. Scheme para. 55(11)(e) words inserted by S.I. 2018/14 reg. 22(c)
- Sch. Scheme para. 61(7) words inserted by S.I. 2018/14 reg. 23(a)
- Sch. Scheme para. 64(6)(a) words inserted by S.I. 2018/14 reg. 23(b)
- Sch. Scheme para. 111(7)(a)(ii) words inserted by S.I. 2018/14 reg. 23(c)
- Sch. Scheme para. 2(1) words inserted by S.I. 2020/16 reg. 12
- Sch. Scheme para. 4(b) words inserted by S.I. 2020/16 reg. 13
- Sch. Scheme para. 10(7) words inserted by S.I. 2020/16 reg. 14
- Sch. Scheme para. 39(2)(d) words inserted by S.I. 2020/16 reg. 19
- Sch. Scheme para. 48(1)(j) words inserted by S.I. 2020/16 reg. 20(a)
- Sch. Scheme para. 48(1)(k) words inserted by S.I. 2020/16 reg. 20(b)
- Sch. Scheme para. 49(3)(d) words inserted by S.I. 2020/16 reg. 21
- Sch. Scheme para. 55(15) words inserted by S.I. 2020/16 reg. 22(a)(i)
- Sch. Scheme para. 55(15)(a) words inserted by S.I. 2020/16 reg. 22(a)(ii)
- Sch. Scheme para. 55(15)(c) words inserted by S.I. 2020/16 reg. 22(a)(iii)
- Sch. Scheme para. 55(16) words inserted by S.I. 2020/16 reg. 22(b)(i)
- Sch. Scheme para. 55(16)(b) words inserted by S.I. 2020/16 reg. 22(b)(ii)
- Sch. Scheme para. 2(1) words inserted by S.I. 2021/34 reg. 12(a)
- Sch. Scheme para. 2(1) words inserted by S.I. 2021/34 reg. 12(b)
- Sch. Scheme para. 111(7)(a)(ii) words inserted by S.I. 2021/34 reg. 15
- Sch. Scheme para. 2(1) words omitted by S.I. 2015/971 Sch. 3 para. 31(2) (Amendment to English text only)
- Sch. Scheme para. 2(1) words omitted by S.I. 2015/971 Sch. 3 para. 31(5) (Amendment to Welsh text only)
- Sch. Scheme para. 70(1) words omitted by S.I. 2015/971 Sch. 3 para. 31(3)(b)(iii)(aa) (Amendment to English text only)
- Sch. Scheme para. 70(1) words omitted by S.I. 2015/971 Sch. 3 para. 31(6)(b)(iii)(aa) (Amendment to Welsh text only)
- Sch. Scheme para. 2(1) words omitted by S.I. 2015/44 reg. 15(1)(b)
- Sch. Scheme para. 19(5)(j) words omitted by S.I. 2015/44 reg. 17(a)
- Sch. Scheme para. 49(3)(d) words omitted by S.I. 2015/44 reg. 23(a)
- Sch. Scheme para. 55(16) words omitted by S.I. 2015/44 reg. 25(c)(ii)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(3)(a) (Amendment to English text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(3)(b)(i) (Amendment to English text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(3)(b)(ii) (Amendment to English text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(3)(b)(iii)(bb) (Amendment to English text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(6)(a) (Amendment to Welsh text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(6)(b)(i) (Amendment to Welsh text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(6)(b)(ii) (Amendment to Welsh text only)
- Sch. Scheme para. 70(1) words substituted by S.I. 2015/971 Sch. 3 para. 31(6)(b)(iii)(bb) (Amendment to Welsh text only)
- Sch. Scheme para. 57(c) words substituted by S.I. 2022/1329 reg. 5(1)(s)(i)
- Sch. Scheme para. 57(c) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. Scheme para. 59(3)(a) words substituted by S.I. 2022/1329 reg. 5(1)(s)(ii)
- Sch. Scheme para. 59(3)(a) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. Scheme para. 41(2)(d)(iv) words substituted by S.I. 2022/634 reg. 73(2)(a)

- Sch. Scheme para. 41(2)(d)(iv) words substituted by S.I. 2022/634 reg. 74(2)(a) (Amendment to Welsh text only)
- Sch. Scheme para. 2(1) words substituted by S.I. 2014/825 reg. 5(2) (Amendment to Welsh text only)
- Sch. Scheme para. 2(1) words substituted by S.I. 2015/44 reg. 15(1)(a)
- Sch. Scheme para. 28(2)(b) words substituted by S.I. 2015/44 reg. 18(d)
- Sch. Scheme para. 28(2)(c) words substituted by S.I. 2015/44 reg. 18(e)
- Sch. Scheme para. 28(2)(b) words substituted by S.I. 2016/50 reg. 18(d)
- Sch. Scheme para. 28(2)(c) words substituted by S.I. 2016/50 reg. 18(e)
- Sch. Scheme para. 28(6)(a) words substituted by S.I. 2016/50 reg. 18(f)
- Sch. Scheme para. 42(2)(b) words substituted by S.I. 2016/50 reg. 20(a)
- Sch. Scheme para. 57(c) words substituted by S.I. 2016/50 reg. 22(a)
- Sch. Scheme para. 59(3)(a) words substituted by S.I. 2016/50 reg. 23
- Sch. Scheme para. 2(1) words substituted by S.I. 2018/14 reg. 16(b)
- Sch. Scheme para. 2(1) words substituted by S.I. 2018/14 reg. 16(c)
- Sch. Scheme para. 28(2)(b) words substituted by S.I. 2018/14 reg. 17(d)
- Sch. Scheme para. 28(2)(c) words substituted by S.I. 2018/14 reg. 17(e)
- Sch. Scheme para. 37(3A)(a) words substituted by S.I. 2018/14 reg. 19(a)(i)
- Sch. Scheme para. 37(4A)(a) words substituted by S.I. 2018/14 reg. 19(b)(i)
- Sch. Scheme para. 28(1)(a) words substituted by S.I. 2019/11 reg. 12(a)
- Sch. Scheme para. 28(1)(b) words substituted by S.I. 2019/11 reg. 12(b)
- Sch. Scheme para. 28(2)(a) words substituted by S.I. 2019/11 reg. 12(c)
- Sch. Scheme para. 28(2)(b) words substituted by S.I. 2019/11 reg. 12(d)
- Sch. Scheme para. 28(2)(c) words substituted by S.I. 2019/11 reg. 12(e)
- Sch. Scheme para. 55(8)(k) words substituted by S.I. 2019/11 reg. 13
- Sch. Scheme para. 55(16)(c) words substituted by S.I. 2020/16 reg. 22(b)(iii)
- Sch. Scheme para. 9(3) words substituted by S.I. 2023/47 reg. 11(3)
- Sch. Scheme Sch. 2 para. 6(4) substituted by S.I. 2016/50 reg. 25(b)(ii)
- Sch. Scheme Sch. 2 para. 1 Table substituted by S.I. 2022/51 reg. 15(a)
- Sch. Scheme Sch. 2 para. 2 Table sum substituted by S.I. 2014/66 reg. 27(b)
- Sch. Scheme Sch. 2 para. 1(1) Table sum substituted by S.I. 2020/16 reg. 23(a)(i)
- Sch. Scheme Sch. 2 para. 1(2) Table sum substituted by S.I. 2020/16 reg. 23(a)(ii)
- Sch. Scheme Sch. 2 para. 1(3) Table sum substituted by S.I. 2020/16 reg. 23(a)(iii)
- Sch. Scheme Sch. 2 para. 1(4) Table sum substituted by S.I. 2020/16 reg. 23(a)(iv)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2021/34 reg. 16(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2021/34 reg. 16(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2021/34 reg. 16(a)(iii)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2021/34 reg. 16(a)(iv)
- Sch. Scheme Sch. 2 para. 2(1) Table sum substituted by S.I. 2022/51 reg. 15(b)
- Sch. Scheme Sch. 2 para. 3 sum substituted by S.I. 2022/51 reg. 15(c)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 15(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 15(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 15(a)(iii) (Amendment to English text)
- Sch. Scheme Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 15(a)(iv) (Amendment to Welsh text)
- Sch. Scheme Sch. 2 para. 2(1) Table sum substituted by S.I. 2023/47 reg. 15(b)
- Sch. Scheme Sch. 2 para. 3 sum substituted by S.I. 2023/47 reg. 15(c)
- Sch. Scheme Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 27(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 27(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 27(a)(iii)
- Sch. Scheme Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 27(a)(iv)
- Sch. Scheme Sch. 2 para. 2 Table word substituted by S.I. 2015/44 reg. 27(b)
- Sch. Scheme Sch. 2 para. 3 Table word substituted by S.I. 2015/44 reg. 27(c)
- Sch. Scheme Sch. 2 para. 6(5) words inserted by S.I. 2016/50 reg. 25(b)(iii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 27(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 27(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 27(a)(iii)

- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 27(a)(iv)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 25(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 25(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 25(a)(iii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 25(a)(iv)
- Sch. Scheme Sch. 2 para. 6(3) words substituted by S.I. 2016/50 reg. 25(b)(i)
- Sch. Scheme Sch. 2 para. 6(6)(b) words substituted by S.I. 2016/50 reg. 25(b)(iv)
- Sch. Scheme Sch. 2 para. 8(b) words substituted by S.I. 2016/50 reg. 25(c)
- Sch. Scheme Sch. 2 para. 1(1) Table words substituted by S.I. 2018/14 reg. 24(a)(i)
- Sch. Scheme Sch. 2 para. 1(2) Table words substituted by S.I. 2018/14 reg. 24(a)(ii)
- Sch. Scheme Sch. 2 para. 1(3) Table words substituted by S.I. 2018/14 reg. 24(a)(iii)
- Sch. Scheme Sch. 2 para. 1(4) Table words substituted by S.I. 2018/14 reg. 24(a)(iv)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2019/11 reg. 14(a)(i)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2019/11 reg. 14(a)(ii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2019/11 reg. 14(a)(iii)
- Sch. Scheme Sch. 2 para. 1 Table words substituted by S.I. 2019/11 reg. 14(a)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 27(c)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 27(c)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 27(c)(iv)
- Sch. Scheme Sch. 2 Pt. 4 para. 12(1) Table sum substituted by S.I. 2020/16 reg. 23(b)(i)
- Sch. Scheme Sch. 2 Pt. 4 para. 12(2) Table sum substituted by S.I. 2020/16 reg. 23(b)(ii)
- Sch. Scheme Sch. 2 Pt. 4 para. 12(3) Table sum substituted by S.I. 2020/16 reg. 23(b)(iii)
- Sch. Scheme Sch. 2 Pt. 4 para. 12(4) Table sum substituted by S.I. 2020/16 reg. 23(b)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 16(b)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 16(b)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 16(b)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 16(b)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 15(d)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 15(d)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 15(d)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 15(d)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 15(d)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 15(d)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 15(d)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 27(c)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 15(d)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 27(d)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 27(d)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 27(d)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 24(b)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 24(b)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 24(b)(iv)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2015/44 reg. 27(d)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2018/14 reg. 24(b)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2019/11 reg. 14(b)(i)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2019/11 reg. 14(b)(ii)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2019/11 reg. 14(b)(iii)
- Sch. Scheme Sch. 2 Pt. 4 Table words substituted by S.I. 2019/11 reg. 14(b)(iv)
- Sch. Scheme Sch. 3 para. 10(1)(a)(vii) substituted by S.I. 2016/50 reg. 26(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2014/66 reg. 28(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2014/66 reg. 28(a)(iii)
- Sch. Scheme Sch. 3 para. 3 Table sum substituted by S.I. 2014/66 reg. 28(b)
- Sch. Scheme Sch. 3 para. 23 sum substituted by S.I. 2014/66 reg. 28(e)
- Sch. Scheme Sch. 3 para. 24 sum substituted by S.I. 2014/66 reg. 28(f)

- Sch. Scheme Sch. 3 para. 24 sum substituted by S.I. 2020/16 reg. 24(c)
- Sch. Scheme Sch. 3 para. 1(1) Table sum substituted by S.I. 2020/16 reg. 24(a)(i)
- Sch. Scheme Sch. 3 para. 1(2) Table sum substituted by S.I. 2020/16 reg. 24(a)(ii)
- Sch. Scheme Sch. 3 para. 1(3) Table sum substituted by S.I. 2020/16 reg. 24(a)(iii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2021/34 reg. 17(a)(i)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2021/34 reg. 17(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2021/34 reg. 17(a)(iii)
- Sch. Scheme Sch. 3 para. 23 sum substituted by S.I. 2021/34 reg. 17(c)(i)
- Sch. Scheme Sch. 3 para. 24 sum substituted by S.I. 2021/34 reg. 17(c)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2022/51 reg. 16(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2022/51 reg. 16(a)(iii)
- Sch. Scheme Sch. 3 para. 3(1) Table sum substituted by S.I. 2022/51 reg. 16(b)
- Sch. Scheme Sch. 3 para. 4(1)(b) sum substituted by S.I. 2022/51 reg. 16(c)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2023/47 reg. 16(a)(i)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2023/47 reg. 16(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table sum substituted by S.I. 2023/47 reg. 16(a)(iii)
- Sch. Scheme Sch. 3 para. 3(1) Table sum substituted by S.I. 2023/47 reg. 16(b)
- Sch. Scheme Sch. 3 para. 4(1)(b) sum substituted by S.I. 2023/47 reg. 16(c)
- Sch. Scheme Sch. 3 para. 1 Table sums substituted by S.I. 2014/66 reg. 28(a)(i)
- Sch. Scheme Sch. 3 para. 1 Table sums substituted by S.I. 2022/51 reg. 16(a)(i)
- Sch. Scheme Sch. 3 Table word substituted by S.I. 2015/44 reg. 28(a)(ii)
- Sch. Scheme Sch. 3 Table word substituted by S.I. 2015/44 reg. 28(a)(iii)
- Sch. Scheme Sch. 3 para. 3 Table word substituted by S.I. 2015/44 reg. 28(b)
- Sch. Scheme Sch. 3 para. 4(1)(b) word substituted by S.I. 2015/44 reg. 28(c)
- Sch. Scheme Sch. 3 para. 23 word substituted by S.I. 2015/44 reg. 28(f)
- Sch. Scheme Sch. 3 para. 24 word substituted by S.I. 2015/44 reg. 28(g)
- Sch. Scheme Sch. 3 para. 1(2) Table word substituted by S.I. 2018/14 reg. 25(a)(ii)
- Sch. Scheme Sch. 3 para. 1(3) Table word substituted by S.I. 2018/14 reg. 25(a)(iii)
- Sch. Scheme Sch. 3 para. 24 word substituted by S.I. 2018/14 reg. 25(e)
- Sch. Scheme Sch. 3 para. 24 word substituted by S.I. 2019/11 reg. 15(c)
- Sch. Scheme Sch. 3 para. 18(c)(ii) words inserted by S.I. 2015/44 reg. 28(e)
- Sch. Scheme Sch. 3 para. 25(1)(b)(i) words inserted by S.I. 2015/44 reg. 28(h)
- Sch. Scheme Sch. 3 para. 10(1)(a)(ii) words inserted by S.I. 2016/50 reg. 26(a)(i)
- Sch. Scheme Sch. 3 para. 2(a) words inserted by S.I. 2018/14 reg. 25(b)
- Sch. Scheme Sch. 3 para. 18(c)(ii) words omitted by S.I. 2018/14 reg. 25(d)
- Sch. Scheme Sch. 3 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 73(2)(b)
- Sch. Scheme Sch. 3 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 74(2)(b) (Amendment to Welsh text only)
- Sch. Scheme Sch. 3 para. 10(2) words substituted by S.I. 2014/66 reg. 28(c)
- Sch. Scheme Sch. 3 Table words substituted by S.I. 2015/44 reg. 28(a)(i)
- Sch. Scheme Sch. 3 para. 10(2) words substituted by S.I. 2016/50 reg. 26(a)(iii)
- Sch. Scheme Sch. 3 para. 11(3) words substituted by S.I. 2016/50 reg. 26(b)(i)
- Sch. Scheme Sch. 3 para. 11(4)(b) words substituted by S.I. 2016/50 reg. 26(b)(ii)
- Sch. Scheme Sch. 3 para. 13(b) words substituted by S.I. 2016/50 reg. 26(c)
- Sch. Scheme Sch. 3 para. 1(1) Table words substituted by S.I. 2018/14 reg. 25(a)(i)
- Sch. Scheme Sch. 3 para. 1 Table words substituted by S.I. 2019/11 reg. 15(a)(i)
- Sch. Scheme Sch. 3 para. 1 Table words substituted by S.I. 2019/11 reg. 15(a)(ii)
- Sch. Scheme Sch. 3 para. 1 Table words substituted by S.I. 2019/11 reg. 15(a)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 28(d)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 28(d)(iv)
- Sch. Scheme Sch. 3 Pt. 4 para. 17(1) Table sum substituted by S.I. 2020/16 reg. 24(b)(i)
- Sch. Scheme Sch. 3 Pt. 4 para. 17(2) Table sum substituted by S.I. 2020/16 reg. 24(b)(ii)
- Sch. Scheme Sch. 3 Pt. 4 para. 17(3) Table sum substituted by S.I. 2020/16 reg. 24(b)(iii)

- Sch. Scheme Sch. 3 Pt. 4 para. 17(4) Table sum substituted by S.I. 2020/16 reg. 24(b)(iv)
- Sch. Scheme Sch. 3 Pt. 4 para. 17(5) Table sum substituted by S.I. 2020/16 reg. 24(b)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 17(b)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 17(b)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 17(b)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 17(b)(iv)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2021/34 reg. 17(b)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 16(d)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 16(d)(iv)
- Sch. Scheme Sch. 3 Pt. 6 para. 23 sum substituted by S.I. 2022/51 reg. 16(e)(i)
- Sch. Scheme Sch. 3 Pt. 6 para. 24 sum substituted by S.I. 2022/51 reg. 16(e)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 16(d)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 16(d)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 16(d)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 16(d)(iv)
- Sch. Scheme Sch. 3 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 16(d)(v)
- Sch. Scheme Sch. 3 Pt. 6 para. 23 sum substituted by S.I. 2023/47 reg. 16(e)(i)
- Sch. Scheme Sch. 3 Pt. 6 para. 24 sum substituted by S.I. 2023/47 reg. 16(e)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 28(d)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 28(d)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 28(d)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 16(d)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 16(d)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 16(d)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table word substituted by S.I. 2015/44 reg. 28(d)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table word substituted by S.I. 2015/44 reg. 28(d)(iv)
- Sch. Scheme Sch. 3 Pt. 4 Table word substituted by S.I. 2018/14 reg. 25(c)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table word substituted by S.I. 2018/14 reg. 25(c)(iv)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2015/44 reg. 28(d)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2015/44 reg. 28(d)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2015/44 reg. 28(d)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2018/14 reg. 25(c)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2018/14 reg. 25(c)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2018/14 reg. 25(c)(v)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2019/11 reg. 15(b)(i)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2019/11 reg. 15(b)(ii)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2019/11 reg. 15(b)(iii)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2019/11 reg. 15(b)(iv)
- Sch. Scheme Sch. 3 Pt. 4 Table words substituted by S.I. 2019/11 reg. 15(b)(v)
- Sch. Scheme Sch. 4 para. 5(1)(b) substituted by S.I. 2016/50 reg. 27
- Sch. Scheme Sch. 4 para. 5(1)(d)(ii) word substituted by S.I. 2018/14 reg. 26
- Sch. Scheme Sch. 4 para. 5(1)(d)(ii) words inserted by S.I. 2015/44 reg. 29(a)
- Sch. Scheme Sch. 4 para. 6(6)(a) words inserted by S.I. 2015/44 reg. 29(b)
- Sch. Scheme Sch. 5 para. 1(g) substituted by S.I. 2018/14 reg. 27
- Sch. Scheme Sch. 6 para. 18(2)(b)(iv)(v) substituted for Sch. Scheme Sch. 6 para. 18(2)(b)(iv) by S.I. 2019/11 reg. 16
- Sch. Scheme Sch. 6 para. 12(6)(a) words inserted by S.I. 2015/44 reg. 30
- Sch. Scheme Sch. 6 para. 1(a)(ii) words inserted by S.I. 2016/50 reg. 28(a)
- Sch. Scheme Sch. 6 para. 1(a)(ii) words inserted by S.I. 2016/50 reg. 28(b)
- Sch. Scheme Sch. 6 para. 4(2) words inserted by S.I. 2018/14 reg. 28(a)
- Sch. Scheme Sch. 6 para. 9(1) words substituted by S.I. 2014/66 reg. 29
- Sch. Scheme Sch. 6 para. 18(2)(b)(iv)(aa) words substituted by S.I. 2018/14 reg. 28(b)(i)
- Sch. Scheme Sch. 6 para. 18(2)(b)(iv)(bb) words substituted by S.I. 2018/14 reg. 28(b)(ii)
- Sch. Scheme Sch. 7 para. 31(a)(iv) inserted by S.I. 2016/50 reg. 29(a)(iv)

- Sch. Scheme Sch. 7 para. 32(g)(h) inserted by S.I. 2016/50 reg. 29(b)(iii)
- Sch. Scheme Sch. 7 para. 67 inserted by S.I. 2019/11 reg. 17(b)
- Sch. Scheme Sch. 7 para. 32(f) semicolon substituted for full stop by S.I. 2016/50 reg. 29(b)(ii)
- Sch. Scheme Sch. 7 para. 33 substituted by S.I. 2016/50 reg. 29(c)
- Sch. Scheme Sch. 7 para. 34(1) substituted by S.I. 2016/50 reg. 29(d)
- Sch. Scheme Sch. 7 para. 59 substituted by S.I. 2016/50 reg. 29(e)
- Sch. Scheme Sch. 7 para. 20(g) substituted by S.I. 2018/14 reg. 29(a)
- Sch. Scheme Sch. 7 para. 31(a)(ii) word omitted by S.I. 2016/50 reg. 29(a)(ii)
- Sch. Scheme Sch. 7 para. 31(a)(iii) word omitted by S.I. 2016/50 reg. 29(a)(iii)
- Sch. Scheme Sch. 7 para. 32(e) word omitted by S.I. 2016/50 reg. 29(b)(i)
- Sch. Scheme Sch. 7 para. 31(a)(i) words inserted by S.I. 2016/50 reg. 29(a)(i)
- Sch. Scheme Sch. 7 para. 41(1) words inserted by S.I. 2018/14 reg. 29(b)
- Sch. Scheme Sch. 7 para. 41(7) words inserted by S.I. 2018/14 reg. 29(b)
- Sch. Scheme Sch. 7 para. 46(2) words inserted by S.I. 2019/11 reg. 17(a)
- Sch. Scheme Sch. 7 para. 59 words substituted by S.I. 2014/513 Sch. para. 26(2)(a)
- Sch. Scheme Sch. 7 para. 59 words substituted by S.I. 2014/513 Sch. para. 26(2)(b) (Amendment to Welsh text only)
- Sch. Scheme Sch. 7 para. 30(1)(b) words substituted by S.I. 2014/852 art. 26
- Sch. Scheme Sch. 7 para. 32(e) words substituted by S.I. 2014/66 reg. 30(a)
- Sch. Scheme Sch. 7 para. 40 words substituted by S.I. 2014/66 reg. 30(b)
- Sch. Scheme Sch. 8 para. 28A inserted by S.I. 2014/513 Sch. para. 26(4)(a)
- Sch. Scheme Sch. 8 para. 28A inserted by S.I. 2014/513 Sch. para. 26(4)(b) (Amendment to Welsh text only)
- Sch. Scheme Sch. 8 para. 21(1)(f) inserted by S.I. 2014/66 reg. 31(a)(ii)
- Sch. Scheme Sch. 8 para. 21(2)(p)(q) inserted by S.I. 2014/66 reg. 31(a)(v)
- Sch. Scheme Sch. 8 para. 22(2)(f) inserted by S.I. 2014/66 reg. 31(b)(iii)
- Sch. Scheme Sch. 8 para. 33 inserted by S.I. 2014/66 reg. 31(c)
- Sch. Scheme Sch. 8 para. 27A inserted by S.I. 2016/50 reg. 30(a)
- Sch. Scheme Sch. 8 para. 28(f)(g) inserted by S.I. 2016/50 reg. 30(b)(iii)
- Sch. Scheme Sch. 8 para. 28B inserted by S.I. 2018/14 reg. 30(b)
- Sch. Scheme Sch. 8 para. 21(2)(r) inserted by S.I. 2019/11 reg. 18(a)(iii)
- Sch. Scheme Sch. 8 para. 28C inserted by S.I. 2019/11 reg. 18(b)
- Sch. Scheme Sch. 8 para. 28D28E inserted by S.I. 2022/51 reg. 17
- Sch. Scheme Sch. 8 para. 21(1)(e) semicolon substituted for full stop by S.I. 2014/66 reg. 31(a)(i)
- Sch. Scheme Sch. 8 para. 21(2)(o) semicolon substituted for full stop by S.I. 2014/66 reg. 31(a)(iv)
- Sch. Scheme Sch. 8 para. 22(2)(d) semicolon substituted for full stop by S.I. 2014/66 reg. 31(b)(i)
- Sch. Scheme Sch. 8 para. 22(2)(e) semicolon substituted for full stop by S.I. 2014/66 reg. 31(b)(ii)
- Sch. Scheme Sch. 8 para. 28(e) semicolon substituted for full stop by S.I. 2016/50 reg. 30(b)(ii)
- Sch. Scheme Sch. 8 para. 21(2)(n) word omitted by S.I. 2014/66 reg. 31(a)(iii)
- Sch. Scheme Sch. 8 para. 28(d) word omitted by S.I. 2016/50 reg. 30(b)(i)
- Sch. Scheme Sch. 8 para. 21(2)(p) word omitted by S.I. 2019/11 reg. 18(a)(i)
- Sch. Scheme Sch. 8 para. 21(2)(q) word substituted by S.I. 2019/11 reg. 18(a)(ii)
- Sch. Scheme Sch. 8 para. 16(1)(a) words inserted by S.I. 2018/14 reg. 30(a)
- Sch. Scheme Sch. 8 para. 16(1)(a) words inserted by S.I. 2021/34 reg. 18
- Sch. Scheme Sch. 8 Pt. 1 para. 28(b) omitted by S.I. 2014/513 Sch. para. 26(3)
- Sch. Scheme Sch. 9 para. 2A inserted by S.I. 2014/66 reg. 32(a)
- Sch. Scheme Sch. 9 para. 12(1)(g) inserted by S.I. 2014/66 reg. 32(b)(ii)
- Sch. Scheme Sch. 9 para. 63 inserted by S.I. 2014/66 reg. 32(c)
- Sch. Scheme Sch. 9 para. 64 inserted by S.I. 2018/14 reg. 31(d)
- Sch. Scheme Sch. 9 para. 65 inserted by S.I. 2019/11 reg. 19(c)
- Sch. Scheme Sch. 9 para. 6667 inserted by S.I. 2022/51 reg. 18

- Sch. Scheme Sch. 9 para. 12(1)(f) semicolon substituted for comma by S.I. 2014/66 reg. 32(b)(i)
- Sch. Scheme Sch. 9 para. 23 substituted by S.I. 2016/50 reg. 31(a)
- Sch. Scheme Sch. 9 para. 47 substituted by S.I. 2016/50 reg. 31(b)
- Sch. Scheme Sch. 9 para. 60 substituted by S.I. 2016/50 reg. 31(c)
- Sch. Scheme Sch. 9 para. 12(1) substituted by S.I. 2019/11 reg. 19(a)
- Sch. Scheme Sch. 9 para. 29(1) words inserted by S.I. 2018/14 reg. 31(a)
- Sch. Scheme Sch. 9 para. 29(8) words inserted by S.I. 2018/14 reg. 31(b)
- Sch. Scheme Sch. 9 para. 38 words inserted by S.I. 2018/14 reg. 31(c)
- Sch. Scheme Sch. 9 para. 43(2) words inserted by S.I. 2019/11 reg. 19(b)
- Sch. Scheme Sch. 9 para. 29(1) words inserted by S.I. 2021/34 reg. 19(a)
- Sch. Scheme Sch. 9 para. 29(8) words inserted by S.I. 2021/34 reg. 19(b)
- Sch. Scheme Sch. 9 para. 60 words substituted by S.I. 2014/513 Sch. para. 26(5)(a)
- Sch. Scheme Sch. 9 para. 60 words substituted by S.I. 2014/513 Sch. para. 26(5)(b) (Amendment to Welsh text only)
- Sch. Scheme Sch. 11 para. 8(5)(oa) inserted by S.I. 2014/66 reg. 15(b)(ii)
- Sch. Scheme Sch. 11 para. 19(5)(k) inserted by S.I. 2014/66 reg. 16(d)
- Sch. Scheme Sch. 11 para. 78(6) inserted by S.I. 2014/66 reg. 23(b)
- Sch. Scheme Sch. 11 para. 19(5)(h) omitted by S.I. 2014/66 reg. 16(b)
- Sch. Scheme Sch. 11 para. 19(5)(i) omitted by S.I. 2014/66 reg. 16(c)
- Sch. Scheme Sch. 11 para. 19(5)(e) substituted by S.I. 2014/66 reg. 16(a)
- Sch. Scheme Sch. 11 para. 103 heading substituted by S.I. 2014/66 reg. 26
- Sch. Scheme Sch. 11 para. 28(1)(a) sum substituted by S.I. 2014/66 reg. 17(a)
- Sch. Scheme Sch. 11 para. 28(1)(b) sum substituted by S.I. 2014/66 reg. 17(b)
- Sch. Scheme Sch. 11 para. 28(2)(a) sum substituted by S.I. 2014/66 reg. 17(c)
- Sch. Scheme Sch. 11 para. 28(2)(b) sums substituted by S.I. 2014/66 reg. 17(d)
- Sch. Scheme Sch. 11 para. 28(2)(c) sums substituted by S.I. 2014/66 reg. 17(e)
- Sch. Scheme Sch. 11 para. 8(5) word omitted by S.I. 2014/66 reg. 15(b)(i)
- Sch. Scheme Sch. 11 para. 8(2)(a) words inserted by S.I. 2014/66 reg. 15(a)
- Sch. Scheme Sch. 11 para. 78(2)(b) words omitted by S.I. 2014/66 reg. 23(a)
- Sch. Scheme Sch. 11 para. 2(1) words substituted by S.I. 2014/66 reg. 14(a)
- Sch. Scheme Sch. 11 para. 2(1) words substituted by S.I. 2014/66 reg. 14(b)
- Sch. Scheme Sch. 11 para. 55(14)(c) words substituted by S.I. 2014/66 reg. 18
- Sch. Scheme Sch. 11 para. 59(4)(a) words substituted by S.I. 2014/66 reg. 19
- Sch. Scheme Sch. 11 para. 64(4)(e) words substituted by S.I. 2014/66 reg. 20
- Sch. Scheme Sch. 11 para. 65(10)(b) words substituted by S.I. 2014/66 reg. 21
- Sch. Scheme Sch. 11 para. 70(1)(b) words substituted by S.I. 2014/66 reg. 22
- Sch. Scheme Sch. 11 para. 79 words substituted by S.I. 2014/66 reg. 24
- Sch. Scheme Sch. 11 para. 97(1) words substituted by S.I. 2014/66 reg. 25