

---

STATUTORY INSTRUMENTS

---

**1992 No. 613**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration  
and Enforcement) Regulations 1992**

<i>Made</i>	- - - -	<i>10th March 1992</i>
<i>Laid before Parliament</i>		<i>11th March 1992</i>
<i>Coming into force</i>		<i>1st April 1992</i>

**THE COUNCIL TAX (ADMINISTRATION  
AND ENFORCEMENT) REGULATIONS 1992**

PART I

General Citation, commencement and interpretation

1. (1) These Regulations may be cited as the Council Tax...
2. Service of notices

PART II

Information: General

3. Information from residents, etc.
4. Information from public bodies
5. Information as to deaths
6. Use of information by billing authority

PART III

Exempt Dwellings, Etc

7. Information for owners of exempt dwellings, etc.
8. Inquiries as to dwellings
9. Assumptions as to dwellings
10. Notification of assumption
11. Correction of assumptions
12. Information relating to exempt dwellings, etc.

**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](https://legislation.gov.uk) editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

## PART IV

### Discounts

13. Interpretation of Part IV
14. Ascertainment of entitlement to discount
15. Assumptions as to discount
16. Correction of discount assumptions

## PART V

### Billing

17. Interpretation and application of Part V
18. The requirement for demand notices
19. Service of demand notices
20. Demand notices: payments required
21. Council tax: payments
22. Notices: further provision
23. Failure to pay instalments
24. Payments: adjustments
25. Lump sum payments
26. Non-cash payments
27. Joint and several liability
28. Joint and several liability: further provision
29. Collection of penalties
30. Appeals in relation to estimates
31. Demand notices: final adjustment

## PART VI

### Enforcement

32. Interpretation and application of Part VI
33. Liability orders: preliminary steps
34. Application for liability order
35. Liability orders: further provision
36. Duties of debtors subject to liability order
37. Making of attachment of earnings order
38. Deductions under attachment of earnings order
39. Attachment of earnings orders: ancillary powers and duties of employers and others served
40. Attachment of earnings orders: duties of debtor
41. Attachment of earnings orders: ancillary powers and duties of authority
42. Priority between attachment of earnings orders
43. Attachment of earnings orders: persons employed under the Crown
44. Attachment of allowances orders
45. Distress
46. Appeals in connection with distress
47. Commitment to prison
48. Commitment to prison: further provision
49. Insolvency
50. Charging orders
51. Charging orders: further provision
52. Relationship between remedies

53. Magistrates' courts
54. Joint and several liability: enforcement
55. Repayments
56. Offences
57. Miscellaneous provisions

## PART VII

### Miscellaneous

58. Outstanding liabilities on death  
Signature

---

## SCHEDULE 1 — COUNCIL TAX INSTALMENT SCHEMES

### PART I — PAYMENT OF THE AGGREGATE AMOUNT: MONTHLY INSTALMENTS

1. This Part does not apply where, as regards the relevant...
2. (1) This paragraph applies where the demand notice is issued...
3. (1) If amounts calculated in accordance with paragraph 2 would...
4. Where the demand notice is issued between 1st January and...
5. In this Part “the aggregate amount” means the amount referred...

### PART II — PAYMENT OF THE AGGREGATE AMOUNT: AUTHORITIES' INSTALMENT SCHEMES

6. (1) Subject to sub-paragraph (2), this Part applies where the...
  7. A scheme made by a billing authority for the payment...
  8. (1) The scheme shall be expressed to have effect for...
- ### PART III — CESSATION AND ADJUSTMENT OF INSTALMENTS
9. (1) This paragraph applies where the demand notice has been...
  10. (1) This paragraph applies where the demand notice has been...
  11. More than one adjustment of amounts paid or payable under...

## SCHEDULE 2 — FORMS OF LIABILITY ORDER AND OF WARRANT OF COMMITMENT

## SCHEDULE 3 —

### — REGULATIONS 32 AND 38 TO 42 OF, AND SCHEDULE 4 TO, THE COUNCIL TAX (ADMINISTRATION AND ENFORCEMENT) REGULATIONS 1992

32. Interpretation and application of Part VI
38. Deductions under attachment of earnings order
39. Attachment of earnings orders: ancillary powers and duties of employers and others served
40. Attachment of earnings orders: duties of debtors
41. Attachment of earnings orders: ancillary powers and duties of authority
42. Priority between attachment of earnings orders

## SCHEDULE 4 — DEDUCTIONS TO BE MADE UNDER ATTACHMENT OF EARNINGS ORDER

## SCHEDULE 5 — CHARGES CONNECTED WITH DISTRESS

1. The sum in respect of charges connected with the distress...
2. (1) In heads A and B of the Table to...

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

3. (1) Where the calculation under this Schedule of a percentage...

Explanatory Note

### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. 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 :

- Pt. IV heading words substituted by S.I. 2012/3086 reg. 2(8)
- Pt. 4 heading words substituted by S.I. 2017/41 reg. 2(3)
- Sch.1 para 2(3)(a)(b) amended by S.I. 1992/3008 reg.20(a)
- Sch.1 para 10(1) amended by S.I. 1992/3008 reg.20(d)
- Sch.1 para.2(3) amended by S.I. 1995/22 reg.5(a)
- Sch.1 para.3(1) amended by S.I. 1995/22 reg.5(c)
- Sch.1 para.3(3) amended by S.I. 1995/22 reg.5(d)
- Sch.1 para.10(4) amended by S.I. 1995/22 reg.6(a)
- Sch.1 para 8(5)(c) rev in pt by S.I. 1992/3008 reg.20(c)
- Sch. 1 para. 10(1)(d) words inserted by S.I. 2012/3086 reg. 2(15)(a)
- Sch. 1 para. 10(1)(d) words inserted by S.I. 2013/62 reg. 2(13)
- Sch. 1 para. 2(3) words substituted by S.I. 2012/3086 reg. 2(14)(a)
- Sch. 1 para. 2(3) words substituted by S.I. 2013/62 reg. 2(12)(a)
- Sch 2 rev (E) by S.I. 2003/2211 regs 23(3)
- Sch 2 rev (W) by S.I. 2003/1715 reg 3(c)
- schs 3 - 5 am by S.I. 2007/501 reg 3
- Sch.3 amended by S.I. 1993/773 reg.3(a)
- Sch.3 amended by S.I. 1999/534 reg.4(2)
- Sch. 3 modified by S.I. 1996/1880 art. 29(a)
- schs 4 - 6 am (31.1.2007) by S.I. 2006/3395 reg 5
- sch 4 subst (with transtl provns) (W) by S.I. 2007/582 reg 2 schedule
- Sch.4 substituted by S.I. 1998/295 reg.5Sch.
- Sch. 4 substituted by S.I. 2022/107 Sch.
- Sch 5 para 1 Table am (E) by S.I. 2003/2211 regs 24(a)
- Sch 5 para 2 am (E) by S.I. 2003/2211 regs 24(b)
- Sch.5 para.1 head.E amended by S.I. 1998/295 reg.8(2)(b)
- Sch.5 para.1 head.H amended by S.I. 1998/295 reg.8(2)(c)
- Sch.5 para.1 Column (2) head.A amended by S.I. 1998/295 reg.8(2)(a)
- Sch.5 para.2(1) amended by S.I. 1998/295 reg.8(3)
- Sch. 5 omitted by S.I. 2014/600 Sch. para. 3(j)
- Sch. 5 revoked by S.I. 2014/600 Sch. Pt. 2
- Sch.5 substituted by S.I. 1993/773 reg.8Sch
- Sch. 5 para. 1 sum substituted by S.I. 2004/1013 reg. 3(a)(iii)
- Sch. 5 para. 2(1)(a) sum substituted by S.I. 2004/1013 reg. 3(b)(i)
- Sch. 5 para. 1 sums substituted by S.I. 2004/1013 reg. 3(a)(ii)
- Sch. 5 para. 2(1)(b) words substituted by S.I. 2004/1013 reg. 3(b)(ii)
- Instrument amended by S.I. 1995/247 reg.17(1)(3)
- Instrument extended by S.I. 1995/247 reg.16
- reg 1 defn(s) added (E) by S.I. 2003/2604 arts 23(1)(2)
- reg 1 am by S.I. 2006/237 reg 6
- reg 1 defn(s) am (E) by S.I. 2003/2604 arts 23(1)(3)
- regs 12 am (W) by S.I. 2009/2706 arts 8 - 10
- reg. 1 word inserted by S.I. 2013/570 reg. 3(d)
- reg. 1 word omitted by S.I. 2012/3086 reg. 2(2)(c)
- reg. 1 word omitted by S.I. 2013/570 reg. 3(c)
- reg. 1 word omitted by S.I. 2013/570 reg. 3(d)
- reg. 1 word omitted by S.I. 2017/41 reg. 2(2)(a)
- reg. 1 word substituted by S.I. 2012/3086 reg. 2(2)(d)
- reg. 1 words inserted by S.I. 2012/3086 reg. 2(2)(e)
- reg. 1 words inserted by S.I. 2013/570 reg. 3(a)

- reg. 1 words inserted by S.I. 2013/570 reg. 3(b)
- reg. 1 words inserted by S.I. 2013/570 reg. 3(e)
- reg. 1 words inserted by S.I. 2017/41 reg. 2(2)(b)
- reg. 1 words substituted by S.I. 2012/3086 reg. 2(2)(a)
- reg. 1 words substituted by S.I. 2012/3086 reg. 2(2)(b)
- reg. 1 words substituted by S.I. 2013/2977 reg. 5(2)
- reg. 1 words substituted by S.I. 2013/62 reg. 2(2)(a)
- reg. 1 words substituted by S.I. 2013/62 reg. 2(2)(b)
- reg.1(2) (defn of demand notice regulations) substituted by S.I. 1992/3008 reg.3
- reg. 1(2) word omitted by S.I. 2013/630 reg. 56(2)
- reg. 1(2) words inserted by S.I. 2004/927 reg. 3
- reg. 1(2) words inserted by S.I. 2013/590 reg. 2(2)(a)
- reg. 1(2) words inserted by S.I. 2013/590 reg. 2(2)(b)
- reg. 1(2) words inserted by S.I. 2013/630 reg. 56(2)
- reg. 1(2) words inserted by S.I. 2004/785 reg. 3
- reg. 1(2) words substituted by S.I. 2014/129 reg. 3(a)
- reg. 1(2) words substituted by S.I. 2014/129 reg. 3(b)
- reg 2 am (E) by S.I. 2003/2604 arts 24
- reg.2(2) amended by S.I. 1992/3008 reg.4
- reg.3(3) substituted by S.I. 1992/3008 reg.5
- reg 4 am (W) by S.I. 2002/808 arts 2(x)38
- reg.4 substituted by S.I. 1992/3008 reg.6
- reg. 4(3)(a) words inserted by S.I. 2001/2237 art. 42
- reg.4(3)(b) modified by S.I. 1995/247 reg.18
- reg.6(b) revoked by S.I. 1995/22 reg.3
- reg.7(1)-(3) amended by S.I. 1992/3008 reg.7(a)(b)
- reg.7(4)(a) substituted by S.I. 1992/3008 reg.7(d)
- reg. 9(2) words substituted by S.I. 2012/3086 reg. 2(5)(a)
- reg. 9(2) words substituted by S.I. 2013/62 reg. 2(5)(a)
- reg. 10(3) words inserted by S.I. 2012/3086 reg. 2(6)(a)
- reg. 10(3) words inserted by S.I. 2013/62 reg. 2(6)(a)
- reg.10(3)(a) amended by S.I. 1995/247 reg.19
- reg.10(6) substituted by S.I. 1992/3008 reg.8
- reg. 11(1) words substituted by S.I. 2012/3086 reg. 2(7)(a)
- reg. 11(1) words substituted by S.I. 2013/62 reg. 2(7)(a)
- reg. 14 substituted by S.I. 2004/927 reg. 4
- reg. 14 substituted by S.I. 2004/785 reg. 4
- reg. 14 heading words inserted by S.I. 2012/3086 reg. 2(9)(a)
- reg. 14 words inserted by S.I. 2012/3086 reg. 2(9)(b)
- reg. 14 heading words inserted by S.I. 2017/41 reg. 2(4)(a)
- reg. 14 words inserted by S.I. 2017/41 reg. 2(4)(b)
- reg. 15 heading words inserted by S.I. 2012/3086 reg. 2(10)(a)
- reg. 15 heading words inserted by S.I. 2017/41 reg. 2(5)(a)
- reg. 15(1) words inserted by S.I. 2012/3086 reg. 2(10)(b)
- reg. 15(1) words inserted by S.I. 2017/41 reg. 2(5)(b)
- reg. 15(2) words inserted by S.I. 2012/3086 reg. 2(10)(b)
- reg. 15(2) words inserted by S.I. 2017/41 reg. 2(5)(b)
- reg. 15(2) words substituted by S.I. 2012/3086 reg. 2(10)(c)
- reg. 15(2) words substituted by S.I. 2013/62 reg. 2(8)(a)
- reg. 16 heading words inserted by S.I. 2012/3086 reg. 2(11)(a)
- reg. 16 heading words inserted by S.I. 2017/41 reg. 2(6)(a)
- reg. 16(1) words inserted by S.I. 2017/41 reg. 2(6)(b)
- reg. 16(1) words substituted by S.I. 2012/3086 reg. 2(11)(b)(i)
- reg. 16(1) words substituted by S.I. 2013/62 reg. 2(9)(a)(i)
- reg. 16(1)(a) words inserted by S.I. 2012/3086 reg. 2(11)(b)(ii)
- reg. 16(1)(b) words inserted by S.I. 2012/3086 reg. 2(11)(b)(ii)
- reg. 16(1)(b) words substituted by S.I. 2012/3086 reg. 2(11)(b)(iii)
- reg. 16(1)(b) words substituted by S.I. 2013/62 reg. 2(9)(a)(ii)

- reg.17(1) (defns of joint taxpayers and joint taxpayers notice) added by S.I. 1992/3008 reg.9(1)(a)
- reg.17(1) (defn of relevant valuation band) revoked by S.I. 1993/196 reg.2(a)
- reg.17(2) substituted by S.I. 1992/3008 reg.9(1)(b)
- reg.17(5) substituted by S.I. 1992/3008 reg.9(1)(c)
- reg.18(2) amended by S.I. 1997/393 reg.3
- reg.18(2) amended by S.I. 1997/393 reg.3
- reg.19 substituted by S.I. 1992/3008 reg.10
- reg. 20(2)(b) words substituted by S.I. 2012/3086 reg. 2(12)(a)
- reg. 20(2)(b) words substituted by S.I. 2013/62 reg. 2(10)(a)
- reg. 20(3)(f) word omitted by S.I. 2012/3086 reg. 2(12)(c)
- reg. 20(3)(f) word omitted by S.I. 2013/62 reg. 2(10)(c)
- reg.23(1)(b) amended by S.I. 1997/393 reg.4(a)(i)
- reg.23(1)(b) amended by S.I. 1997/393 reg.4(a)(i)
- reg.23(1)(c) amended by S.I. 1997/393 reg.4(a)(ii)
- reg.23(1)(c) amended by S.I. 1997/393 reg.4(a)(ii)
- reg.23(1)(i)-(iii) replaced by S.I. 1994/505 reg.3
- reg.23(3)(4) amended by S.I. 1997/393 reg.4(b)
- reg.23(3)(4) amended by S.I. 1997/393 reg.4(b)
- reg.27 substituted by S.I. 1992/3008 reg.11
- reg.28 replaced (by regs.28, 28A) by S.I. 1992/3008 reg.12
- reg.28(4) (defn of the adjusted amended by S.I. 1994/505 reg.4
- reg. 29(1) words inserted by S.I. 2013/590 reg. 2(5)(a)
- reg. 29(1) words inserted by S.I. 2013/570 reg. 6(a)
- reg. 29(3) words substituted by S.I. 2013/590 reg. 2(5)(b)
- reg. 29(5) words inserted by S.I. 2013/590 reg. 2(5)(c)
- reg. 29(5) words inserted by S.I. 2013/570 reg. 6(b)
- reg 32 am (E) by S.I. 2003/768 regs 23
- reg 32 defn(s) am (E) (financial years on or after 1.4.2006) by S.I. 2005/2866 reg 2(1)(2)
- reg 32 defn(s) am (W) by S.I. 2003/522 regs 34
- reg.32 amended by S.I. 1999/534 reg.3
- reg. 32 words inserted by S.I. 1996/1880 art. 30(1)
- reg. 32 words inserted by S.I. 2013/630 reg. 56(3)
- reg.32(1) (defn of the Income Support Regulations) added by S.I. 1993/773 reg.3(b)
- reg.32(1) (defn of net e amended by S.I. 1993/773 reg.3(a)
- reg. 32(1) word omitted by S.I. 2014/600 Sch. para. 3(a)(i)
- reg. 32(1) word substituted by S.I. 2014/600 Sch. para. 3(a)(ii)
- reg. 32(1) words inserted by S.I. 2004/927 reg. 5(1)
- reg. 32(1) words inserted by S.I. 2014/600 Sch. para. 3(a)(iii)
- reg. 32(1) words inserted by S.I. 2004/785 reg. 5(1)
- reg. 32(1) words inserted by S.I. 2013/570 reg. 7
- reg. 32(1)(c)(ii) words inserted by S.I. 2005/3302 Sch. para. 9(a)
- reg.33(1) rev. in Pt. by S.I. 1994/505 reg.5(a)
- reg.33(3) amended by S.I. 1992/3008 reg.14
- reg.33(3) substituted by S.I. 1994/505 reg.5(b)
- reg.34(1) amended by S.I. 1992/3008 reg.15
- reg.34(7)(b)(8) applied by S.I. 1995/247 reg.20
- reg. 34(7)(b) words inserted by S.I. 2011/528 reg. 3(2)(a)
- reg. 34(8) words inserted by S.I. 2011/528 reg. 3(2)(b)
- reg 35 rev in pt (E) by S.I. 2003/2211 regs 23(1)
- reg 35 rev in pt (W) by S.I. 2003/1715 reg 3(a)
- regs.36(1)37(1) applied by S.I. 1995/247 reg.21
- reg.36(3)(c) amended by S.I. 1993/773 reg.4
- reg.37(1) amended by S.I. 1998/295 reg.4(1)
- reg. 37(1) words substituted by S.I. 2004/927 reg. 6(a)
- reg. 37(1) words substituted by S.I. 2004/785 reg. 6(a)
- reg.38Sch.3 substituted by S.I. 1992/3008 reg.16(1)

- reg.38(3) rev. in pt. by S.I. 1995/22 reg.4
- regs.39(4)regs.39(6)40(1)41 applied by S.I. 1995/247 reg.22
- reg.42 amended by S.I. 1999/534 reg.4(1)
- reg.42Sch.3 substituted by S.I. 1992/3008 reg.17
- reg.42(1) amended by S.I. 1998/295 reg.4(3)
- reg.45 applied by S.I. 1995/247 reg.23
- reg. 45 substituted by S.I. 2014/600 Sch. para. 3(c)
- reg.45(1) amended by S.I. 1998/295 reg.7(1)
- reg.45(9) revoked by 1995 c. 44 s.1Sch.1 Pt.VI
- reg. 46 omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 46 revoked by S.I. 2014/600 Sch. Pt. 2
- reg.46(2)-(4) applied by S.I. 1995/247 reg.24
- reg.47(1) applied by S.I. 1995/247 reg.25
- reg. 47(1) words inserted by S.I. 2019/220 reg. 2(2)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(aa)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(bb)
- reg. 47(1) words substituted by S.I. 2014/600 Sch. para. 3(e)(i)(cc)
- reg. 47(4)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(ii)
- reg.47(6) replaced by S.I. 1994/505 reg.6
- reg 48 rev in pt (E) by S.I. 2003/2211 regs 23(2)
- reg 48 rev in pt (W) by S.I. 2003/1715 reg 3(b)
- reg. 50(1) substituted by S.I. 2004/927 reg. 7(a)
- reg. 50(1) substituted by S.I. 2004/785 reg. 7(a)
- reg. 50(3) substituted by S.I. 2004/927 reg. 7(b)
- reg. 50(3) substituted by S.I. 2004/785 reg. 7(b)
- reg.50(3)(a)(c) applied by S.I. 1995/247 reg.26
- reg.51(4) applied by S.I. 1995/247 reg.27
- reg. 52 words substituted by S.I. 2014/600 Sch. para. 3(f)
- reg.52(1)(2) amended by S.I. 1993/773 reg.6(a)(b)
- reg.52(3)(a)(b) amended by S.I. 1994/505 reg.7
- reg 53 am (W) by S.I. 2001/1076 reg 2(1)reg 2(2)(c)
- reg.53 amended by S.I. 2000/2026 reg.2(c)
- reg.53(4) applied by S.I. 1995/247 reg.28
- reg. 53(4) words inserted by S.I. 1996/1880 art. 30(2)
- reg. 53(4) words omitted by S.I. 2014/600 Sch. para. 3(g)
- reg. 53(5) words inserted by S.I. 1996/1880 art. 30(2)
- reg.54(5) amended by S.I. 1994/505 reg.8(a)(i)
- reg. 54(5)(b) words substituted by S.I. 2014/600 Sch. para. 3(h)(i)
- reg.54(6) amended by S.I. 1994/505 reg.8(b)
- reg. 54(7) substituted by S.I. 2019/220 reg. 2(3)
- reg. 54(7) words substituted by S.I. 2014/600 Sch. para. 3(h)(ii)
- reg. 54(9) words substituted by S.I. 2014/600 Sch. para. 3(h)(iii)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(aa)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(bb)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(cc)
- reg. 54(10) words substituted by S.I. 2014/600 Sch. para. 3(h)(iv)(dd)
- reg.54(11) substituted by S.I. 1993/773 reg.7(b)
- reg. 54(11) substituted by S.I. 2014/600 Sch. para. 3(h)(v)
- reg 57 am by S.I. 2001/362 reg 2(c)
- reg 57 am (W) by S.I. 2001/1076 reg 3(1)reg 3(2)(c)
- reg.57(1)(2) amended by S.I. 1992/3008 reg.19
- reg. 57(2) words inserted by S.I. 1996/1880 art. 30(3)
- reg. 57(3) words substituted by S.I. 2005/617 Sch. para. 152
- reg 58 am (E) by S.I. 2005/2866 reg 2(1)reg 2(3)(b)
- reg 58 am (E) (financial years on or after 1.4.2006) by S.I. 2005/2866 reg 2(1)reg 2(3)(a)
- reg. 58(1)(b) words inserted by S.I. 2005/3302 Sch. para. 9(b)
- reg. 58(1)(c) words inserted by S.I. 2013/590 reg. 2(6)



- reg. 58(1)(c) words inserted by S.I. 2013/570 reg. 10
- reg. 58(5)(b) words substituted by S.I. 2014/600 Sch. para. 3(i)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by S.I. 1992/3008 reg.3

**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 4A added by S.I. 1992/3008 reg.20(b)
- Sch.1 para 10(1)(h) added by S.I. 1992/3008 reg.20(d)(iii)
- Sch.1 para.2(7) added by S.I. 1995/22 reg.5(b)
- Sch.1 para.10(6)(aa) added by S.I. 1995/22 reg.6(b)
- Sch.1 para.10(6A) added by S.I. 1995/22 reg.6(c)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2012/3086 reg. 2(14)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2012/3086 reg. 2(15)(b)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2013/62 reg. 2(12)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2017/41 reg. 2(7)
- Sch. 1 para. 2(3A) word inserted by S.I. 2013/590 reg. 2(7)
- Sch. 3 para. 1 sums substituted by S.I. 2004/1013 reg. 3(a)(i)
- Sch. 3 Form words inserted by S.I. 2013/630 reg. 56(6)
- Sch. 3 form words inserted by S.I. 2013/570 reg. 11
- Sch.5 para.2A added by S.I. 1998/295 reg.8(4)
- Sch.6 added by S.I. 1994/505 reg.9
- sch 6 subst by S.I. 2010/752 reg 3 schedule
- Sch. 6 substituted by S.I. 2011/528 reg. 3(3)
- reg. 2(4) words omitted by S.I. 2012/3086 reg. 2(3)(a)
- reg. 2(4) words omitted by S.I. 2013/62 reg. 2(3)(a)
- reg. 2(4A)-(4C) inserted by S.I. 2012/3086 reg. 2(3)(b)
- reg. 2(4A)-(4C) inserted by S.I. 2013/62 reg. 2(3)(b)
- reg. 2(6) words substituted by S.I. 2012/3086 reg. 2(3)(c)
- reg. 2(6) words substituted by S.I. 2013/62 reg. 2(3)(c)
- reg. 2(7) words substituted by S.I. 2012/3086 reg. 2(3)(d)
- reg. 2(7) words substituted by S.I. 2013/62 reg. 2(3)(d)
- reg. 4(8)(a) word omitted by S.I. 2012/3086 reg. 2(4)(a)
- reg. 4(8)(a) word omitted by S.I. 2013/62 reg. 2(4)(a)
- reg. 4(8)(b) word substituted by S.I. 2012/3086 reg. 2(4)(b)
- reg. 4(8)(b) word substituted by S.I. 2013/62 reg. 2(4)(b)
- reg. 4(8)(c) inserted by S.I. 2012/3086 reg. 2(4)(c)
- reg. 4(8)(c) inserted by S.I. 2013/62 reg. 2(4)(c)
- reg. 5A-5C inserted by S.I. 2013/590 reg. 2(3)
- reg. 5A-5C inserted by S.I. 2013/570 reg. 4
- reg.7(3A) added by S.I. 1992/3008 reg.7(c)
- reg. 9(3) inserted by S.I. 2012/3086 reg. 2(5)(b)
- reg. 9(3) inserted by S.I. 2013/62 reg. 2(5)(b)
- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)

- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)
- reg.54(9A) added by S.I. 1993/773 reg.7(a)