



Town and Country Planning Act 1990

1990 CHAPTER 8

PART III

CONTROL OVER DEVELOPMENT

Other controls over development

102 Orders requiring discontinuance of use or alteration or removal of buildings or works.

- (1) If, having regard to the development plan and to any other material considerations, it appears to a local planning authority that it is expedient in the interests of the proper planning of their area (including the interests of amenity)—
 - (a) that any use of land should be discontinued or that any conditions should be imposed on the continuance of a use of land; or
 - (b) that any buildings or works should be altered or removed,they may by order—
 - (i) require the discontinuance of that use, or
 - (ii) impose such conditions as may be specified in the order on the continuance of it, or
 - (iii) require such steps as may be so specified to be taken for the alteration or removal of the buildings or works,as the case may be.
- (2) An order under this section may grant planning permission for any development of the land to which the order relates, subject to such conditions as may be specified in the order.
- (3) Section 97 shall apply in relation to any planning permission granted by an order under this section as it applies in relation to planning permission granted by the local planning authority on an application made under this Part.

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- ^{F1}(4) The planning permission which may be granted by an order under this section includes planning permission, subject to such conditions as may be specified in the order, for development carried out before the date on which the order was submitted to the Secretary of State under section 103.
- (5) Planning permission for such development may be granted so as to have effect from—
- (a) the date on which the development was carried out; or
 - (b) if it was carried out in accordance with planning permission granted for a limited period, the end of that period.]
- (6) Where the requirements of an order under this section will involve the displacement of persons residing in any premises, it shall be the duty of the local planning authority, in so far as there is no other residential accommodation suitable to the reasonable requirements of those persons available on reasonable terms, to secure the provision of such accommodation in advance of the displacement.
- (7) Subject to section 103(8), in the case of planning permission granted by an order under this section, the authority referred to in sections 91(1)(b) and 92(4) is the local planning authority making the order.
- (8) The previous provisions of this section do not apply to the use of any land for development [^{F2}consisting of the winning and working of minerals or involving the depositing of refuse or waste materials] except as provided in Schedule 9, and that Schedule shall have effect for the purpose of making provision as respects land which is or has been so used.

Annotations:

Amendments (Textual)

- F1** S. 102(4)(5) substituted (2.1.1992) by [Planning and Compensation Act 1991 \(c. 34, SIF 123:1\)](#), s. 32, [Sch. 7 para.21](#) (with s. 84(5)); S.I. 1991/2905, [art.3](#) (subject to art. 5)
- F2** Words in s. 102(8) substituted (25.9.1991) by [Planning and Compensation Act 1991 \(c. 34, SIF 123:1\)](#), s. 21, [Sch. 1 para. 6](#) (with s. 84(5)); S.I. 1991/2067, [art. 3](#) (subject to art. 4)

Modifications etc. (not altering text)

- C1** S. 102: functions of local authority not to be responsibility of an executive of the authority (E.) (16.11.2000) by virtue of [S.I. 2000/2853, reg. 2\(1\)](#), [Sch. 1](#)

103 Confirmation by Secretary of State of s. 102 orders.

- (1) An order under section 102 shall not take effect unless it is confirmed by the Secretary of State, either without modification or subject to such modifications as he considers expedient.
- (2) The power of the Secretary of State under this section to confirm an order subject to modifications includes power—
- (a) to modify any provision of the order granting planning permission, as mentioned in subsections (2) to (5) of section 102;
 - (b) to include in the order any grant of planning permission which might have been included in the order as submitted to him.

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- (3) Where a local planning authority submit an order to the Secretary of State for his confirmation under this section, they shall serve notice—
 - (a) on the owner of the land affected,
 - (b) on the occupier of that land, and
 - (c) on any other person who in their opinion will be affected by the order.
- (4) The notice shall specify the period within which any person on whom it is served may require the Secretary of State to give him an opportunity of appearing before, and being heard by, a person appointed by the Secretary of State for the purpose.
- (5) If within that period such a person so requires, before the Secretary of State confirms the order, he shall give such an opportunity both to him and to the local planning authority.
- (6) The period referred to in subsection (4) must not be less than 28 days from the service of the notice.
- (7) Where an order under section 102 has been confirmed by the Secretary of State, the local planning authority shall serve a copy of the order on the owner and occupier of the land to which the order relates.
- (8) Where the Secretary of State exercises his powers under subsection (2) in confirming an order granting planning permission, he is the authority referred to in sections 91(1)(b) and 92(4).

104 Power of the Secretary of State to make s. 102 orders.

- (1) If it appears to the Secretary of State that it is expedient that an order should be made under section 102, he may himself make such an order.
- (2) Such an order made by the Secretary of State shall have the same effect as if it had been made by the local planning authority and confirmed by the Secretary of State.
- (3) The Secretary of State shall not make such an order without consulting the local planning authority.
- (4) Where the Secretary of State proposes to make such an order he shall serve notice on the local planning authority.
- (5) The notice shall specify the period within which the authority may require an opportunity of appearing before and being heard by a person appointed by the Secretary of State for the purpose.
- (6) If within that period the authority so require, before the Secretary of State makes the order he shall give the authority such an opportunity.
- (7) The period referred to in subsection (5) must not be less than 28 days from the date of the service of the notice.
- (8) The provisions of this Part and of any regulations made under this Act with respect to the procedure to be followed in connection with the submission by the local planning authority of any order under section 102, its confirmation by the Secretary of State and the service of copies of it as confirmed shall have effect, subject to any necessary modifications, in relation to any proposal by the Secretary of State to make such an order, its making by him and the service of copies of it.

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^{F3}105

Annotations:

Amendments (Textual)

F3 S. 105 repealed (1.11.1995) by 1995 c. 25, ss. 96(4), 120(3), **Sch. 24** (with ss. 7(6), 115, 117); S.I. 1995/2765, **art. 2**

[106 ^{F4}**Planning obligations.**

- (1) Any person interested in land in the area of a local planning authority may, by agreement or otherwise, enter into an obligation (referred to in this section and sections 106A and 106B as “ a planning obligation ”), enforceable to the extent mentioned in subsection (3)—
- (a) restricting the development or use of the land in any specified way;
 - (b) requiring specified operations or activities to be carried out in, on, under or over the land;
 - (c) requiring the land to be used in any specified way; or
 - (d) requiring a sum or sums to be paid to the authority [^{F5}(or, in a case where section 2E applies, to the Greater London Authority)] on a specified date or dates or periodically.

[^{F6}(1A) In the case of a development consent obligation, the reference to development in subsection (1)(a) includes anything that constitutes development for the purposes of the Planning Act 2008.]

- (2) A planning obligation may—
- (a) be unconditional or subject to conditions;
 - (b) impose any restriction or requirement mentioned in subsection (1)(a) to (c) either indefinitely or for such period or periods as may be specified; and
 - (c) if it requires a sum or sums to be paid, require the payment of a specified amount or an amount determined in accordance with the instrument by which the obligation is entered into and, if it requires the payment of periodical sums, require them to be paid indefinitely or for a specified period.
- (3) Subject to subsection (4) a planning obligation is enforceable by the authority identified in accordance with subsection (9)(d)—
- (a) against the person entering into the obligation; and
 - (b) against any person deriving title from that person.
- (4) The instrument by which a planning obligation is entered into may provide that a person shall not be bound by the obligation in respect of any period during which he no longer has an interest in the land.
- (5) A restriction or requirement imposed under a planning obligation is enforceable by injunction.
- (6) Without prejudice to subsection (5), if there is a breach of a requirement in a planning obligation to carry out any operations in, on, under or over the land to which the obligation relates, the authority by whom the obligation is enforceable may—
- (a) enter the land and carry out the operations; and

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- (b) recover from the person or persons against whom the obligation is enforceable any expenses reasonably incurred by them in doing so.
- (7) Before an authority exercise their power under subsection (6)(a) they shall give not less than twenty-one days' notice of their intention to do so to any person against whom the planning obligation is enforceable.
- (8) Any person who wilfully obstructs a person acting in the exercise of a power under subsection (6)(a) shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (9) A planning obligation may not be entered into except by an instrument executed as a deed which—
- (a) states that the obligation is a planning obligation for the purposes of this section;
 - [^{F7}(aa) if the obligation is a development consent obligation, contains a statement to that effect;]
 - (b) identifies the land in which the person entering into the obligation is interested;
 - (c) identifies the person entering into the obligation and states what his interest in the land is; and
 - (d) identifies the local planning authority by whom the obligation is enforceable. [^{F8}and, in a case where section 2E applies, identifies the Mayor of London as an authority by whom the obligation is also enforceable]
- (10) A copy of any such instrument shall be given to the [^{F9}local planning authority so identified and, in a case where section 2E applies, to the Mayor of London] .
- (11) A planning obligation shall be a local land charge and for the purposes of the ^{M1}Local Land Charges Act 1975 the authority by whom the obligation is enforceable shall be treated as the originating authority as respects such a charge.
- (12) Regulations may provide for the charging on the land of—
- (a) any sum or sums required to be paid under a planning obligation; and
 - (b) any expenses recoverable by a local planning authority [^{F10}or the Mayor of London] under subsection (6)(b),
- and this section and sections 106A and 106B shall have effect subject to any such regulations.
- (13) In this section “ specified ” means specified in the instrument by which the planning obligation is entered into and in this section and section 106A “ land ” has the same meaning as in the ^{M2} Local Land Charges Act 1975.
- [^{F11}(14) In this section and section 106A “ development consent obligation ” means a planning obligation entered into in connection with an application (or a proposed application) for an order granting development consent.]]

Annotations:

Amendments (Textual)

- F4** Ss. 106-106B substituted for s. 106 (25.10.1991 so far as substituting the new s. 106, 25.11.1991 for certain purposes and otherwise 9.11.1992) by [Planning and Compensation Act 1991 \(c. 34, SIF 123:1\)](#), [s. 12\(1\)](#) (with [s. 84\(5\)](#)); [S.I. 1991/2272](#), [art. 3\(1\)\(a\)](#); [S.I. 1991/2728](#), [art. 2](#); [S.I. 1992/2831](#), [art. 2](#)

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- F5** Words in s. 106(1)(d) inserted (6.4.2008) by Greater London Authority Act 2007 (c. 24), **ss. 33(2)**, 59; S.I. 2008/582, **art. 2(a)**
- F6** S. 106(1A) inserted (1.3.2010) by Planning Act 2008 (c. 29), **ss. 174(2)(a)**, 241 (with s. 226); S.I. 2010/101, **art. 3(k)** (with art. 6)
- F7** S. 106(9)(aa) inserted (1.3.2010) by Planning Act 2008 (c. 29), **ss. 174(2)(b)**, 241 (with s. 226); S.I. 2010/101, **art. 3(k)** (with art. 6)
- F8** Words in s. 106(9)(d) inserted (6.4.2008) by Greater London Authority Act 2007 (c. 24), **ss. 33(3)**, 59; S.I. 2008/582, **art. 2(a)**
- F9** Words in s. 106(10) substituted (6.4.2008) by Greater London Authority Act 2007 (c. 24), **ss. 33(4)**, 59; S.I. 2008/582, **art. 2(a)**
- F10** Words in s. 106(12)(b) inserted (6.4.2008) by Greater London Authority Act 2007 (c. 24), **ss. 33(5)**, 59; S.I. 2008/582, **art. 2(a)**
- F11** S. 106(14) inserted (1.3.2010) by Planning Act 2008 (c. 29), **ss. 174(2)(c)**, 241 (with s. 226); S.I. 2010/101, **art. 3(k)** (with art. 6)

Modifications etc. (not altering text)

- C2** S. 106 modified (1.4.1996) by 1994 c. 19, s. 66(7), **Sch. 17 para. 15(2)(b)** (with ss. 54(5)(7), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/3198, art. 6(3), **Sch. 5**
- C3** S. 106: functions of local authority not to be responsibility of an executive of the authority (E.) (16.11.2000) by virtue of S.I. 2000/2853, reg. 2(1), **Sch. 1**

Marginal Citations

- M1** 1975 c. 76.
M2 1975 c. 76.

[^{F12}106A Modification and discharge of planning obligations.

- (1) A planning obligation may not be modified or discharged except—
 - (a) by agreement between [^{F13}the appropriate authority (see subsection (11))] and the person or persons against whom the obligation is enforceable; or
 - (b) in accordance with this section and section 106B.
- (2) An agreement falling within subsection (1)(a) shall not be entered into except by an instrument executed as a deed.
- (3) A person against whom a planning obligation is enforceable may, at any time after the expiry of the relevant period, apply to [^{F14}the appropriate authority] for the obligation—
 - (a) to have effect subject to such modifications as may be specified in the application; or
 - (b) to be discharged.
- (4) In subsection (3) “ the relevant period ” means—
 - (a) such period as may be prescribed; or
 - (b) if no period is prescribed, the period of five years beginning with the date on which the obligation is entered into.
- (5) An application under subsection (3) for the modification of a planning obligation may not specify a modification imposing an obligation on any other person against whom the obligation is enforceable.
- (6) Where an application is made to an authority under subsection (3), the authority may determine—

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- (a) that the planning obligation shall continue to have effect without modification;
 - (b) if the obligation no longer serves a useful purpose, that it shall be discharged; or
 - (c) if the obligation continues to serve a useful purpose, but would serve that purpose equally well if it had effect subject to the modifications specified in the application, that it shall have effect subject to those modifications.
- (7) The authority shall give notice of their determination to the applicant within such period as may be prescribed.
- (8) Where an authority determine that a planning obligation shall have effect subject to modifications specified in the application, the obligation as modified shall be enforceable as if it had been entered into on the date on which notice of the determination was given to the applicant.
- (9) Regulations may make provision with respect to—
- (a) the form and content of applications under subsection (3);
 - (b) the publication of notices of such applications;
 - (c) the procedures for considering any representations made with respect to such applications; and
 - (d) the notices to be given to applicants of determinations under subsection (6).
- (10) Section 84 of the ^{M3}Law of Property Act 1925 (power to discharge or modify restrictive covenants affecting land) does not apply to a planning obligation.
- [^{F15}(11) In this section “ the appropriate authority ” means—
- (a) the Mayor of London, in the case of any planning obligation enforceable by him;
 - [^{F16}(aa) the Secretary of State, in the case of any development consent obligation ^{F17}...;
 - ^{F18}(ab)]
 - (b) in the case of any other planning obligation, the local planning authority by whom it is enforceable.
- (12) The Mayor of London must consult the local planning authority before exercising any function under this section.]]

Annotations:

Amendments (Textual)

- F12** S. 106- 106B substituted for s. 106 (25.10.1991 so far as substituting the new s. 106, 25.11.1991 for certain purposes and otherwise 9.11.1992) by [Planning and Compensation Act 1991 \(c. 34, SIF 123:1\), s. 12\(1\)](#); [S.I. 1991/2272, art. 3\(1\)\(a\)](#); [S.I. 1991/2728, art. 2](#); [S.I. 1992/2831, art. 2](#)
- F13** Words in s. 106A(1)(a) substituted (6.4.2008) by [Greater London Authority Act 2007 \(c. 24\), ss. 34\(2\), 59](#); [S.I. 2008/582, art. 2\(a\)](#)
- F14** Words in s. 106A(3) substituted (6.4.2008) by [Greater London Authority Act 2007 \(c. 24\), ss. 34\(3\), 59](#); [S.I. 2008/582, art. 2\(a\)](#)
- F15** S. 106(11)(12) inserted (6.4.2008) by [Greater London Authority Act 2007 \(c. 24\), ss. 34\(4\), 59](#); [S.I. 2008/582, art. 2\(a\)](#)
- F16** S. 106A(11)(aa)(ab) inserted (1.3.2010) by [Planning Act 2008 \(c. 29\), ss. 174\(3\), 241 \(with s. 226\)](#); [S.I. 2010/101, art. 3\(k\)](#) (with [art. 6](#))
- F17** Words in s. 106A(11)(aa) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 13 para. 77\(2\)\(a\), Sch. 25 Pt. 20](#); [S.I. 2012/628, art. 7](#)

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F18 Words in s. 106A(11) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 13 para. 77(2) (b), [Sch. 25 Pt. 20](#); S.I. 2012/628, art. 7

Marginal Citations

M3 [1925 c. 20](#).

106B ^{F19} **Appeals.**

- (1) Where [^{F20}an authority]—[^{F21}(other than the Secretary of State ^{F22}...)]
- (a) fail to give notice as mentioned in section 106A(7); or
 - (b) determine that a planning obligation shall continue to have effect without modification,
- the applicant may appeal to the Secretary of State.
- (2) For the purposes of an appeal under subsection (1)(a), it shall be assumed that the authority have determined that the planning obligation shall continue to have effect without modification.
- (3) An appeal under this section shall be made by notice served within such period and in such manner as may be prescribed.
- (4) Subsections (6) to (9) of section 106A apply in relation to appeals to the Secretary of State under this section as they apply in relation to applications to authorities under that section.
- (5) Before determining the appeal the Secretary of State shall, if either the applicant or the authority so wish, give each of them an opportunity of appearing before and being heard by a person appointed by the Secretary of State for the purpose.
- (6) The determination of an appeal by the Secretary of State under this section shall be final.
- (7) Schedule 6 applies to appeals under this section.
- [^{F23}(8) In the application of Schedule 6 to an appeal under this section in a case where the authority mentioned in subsection (1) is the Mayor of London, references in that Schedule to the local planning authority are references to the Mayor of London.]

Annotations:

Amendments (Textual)

- F19** Ss. 106-106B substituted for s. 106 (25.10.1991 so far as substituting the new s. 106, 25.11.1991 for certain purposes and otherwise 9.11.1992) by [Planning and Compensation Act 1991 \(c. 34, SIF 123:1\)](#), s. 12(1); S.I. 1991/2272, art. 3(1)(a); S.I. 1991/2728, art.2; S.I. 1992/2831, art. 2
- F20** Words in s. 106B(1) substituted (6.4.2008) by [Greater London Authority Act 2007 \(c. 24\)](#), ss. 34(6), 59; S.I. 2008/582, art. 2(a)
- F21** Words in s. 106B(1) inserted (1.3.2010) by [Planning Act 2008 \(c. 29\)](#), ss. 174(4), 241 (with s. 226); S.I. 2010/101, art. 3(k) (with art. 6)
- F22** Words in s. 106B(1) repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 13 para. 77(3), [Sch. 25 Pt. 20](#); S.I. 2012/628, art. 7
- F23** S. 106B(8) inserted (6.4.2008) by [Greater London Authority Act 2007 \(c. 24\)](#), ss. 34(7), 59; S.I. 2008/582, art. 2(a)

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[^{F24}106C] Legal challenges relating to development consent obligations

- (1) A court may entertain proceedings for questioning a failure by the Secretary of State^{F25} ... to give notice as mentioned in section 106A(7) only if—
 - (a) the proceedings are brought by a claim for judicial review, and
 - (b) the claim form is filed during the period of 6 weeks beginning with the day on which the period prescribed under section 106A(7) ends.
- (2) A court may entertain proceedings for questioning a determination by the Secretary of State ... that a planning obligation shall continue to have effect without modification only if—
 - (a) the proceedings are brought by a claim for judicial review, and
 - (b) the claim form is filed during the period of 6 weeks beginning with the day on which notice of the determination is given under section 106A(7).]

Annotations:

Amendments (Textual)

- F24** S. 106C inserted (1.3.2010) by [Planning Act 2008 \(c. 29\)](#), [ss. 174\(5\), 241](#) (with [s. 226](#)); [S.I. 2010/101](#), [art. 3\(k\)](#) (with [art. 6](#))
- F25** Words in s. 106C repealed (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), [s. 240\(2\)](#), [Sch. 13 para. 77\(4\)](#), [Sch. 25 Pt. 20](#); [S.I. 2012/628](#), [art. 7](#)

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Changes and effects yet to be applied to :

- s. 106B heading words inserted by 2013 c. 27 Sch. 2 para. 5(2)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2015/780 Sch. 11 para. 1
- Act applied in part by 2017 c. 7 s. 22(7)s. 22(8) 50(6)(7)
- Act applied in part (Isles of Scilly) (with modifications) by S.I. 2013/2148 art. 3 Sch. 1 (Words “83, 84,” in 1990 c. 9, s. 92(2)(a) repealed (7.6.2006) by 2004 c. 5, Sch. 9; S.I. 2006/1281, art. 2(f)(iv))
- Act construed as one with S.I. 2017/1012, Pt. 6 Ch. 2 (except regs. 84, 85) by S.I. 2017/1012 reg. 86
- Act modified by S.I. 2017/1012 reg. 78(3)(a)
- Act modified by S.I. 2017/1214 Sch. 7 para. 1
- Act modified by S.I. 2016/54 art. 3(2)
- Act modified by S.I. 2016/56 Sch. 7 para. 1(2)
- Act modified in part by S.I. 2016/684 Sch. 8 para. 1

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 9 applied by S.I. 2016/1267 art. 8(4)
- Pt. 9 applied by S.I. 2017/126 art. 21(4)
- Pt. 9 applied by S.I. 2017/430 art. 9(2)
- s. 2A(1B) inserted by 2013 c. 27 Sch. 1 para. 2(1)
- s. 2A(1B) words inserted by 2016 c. 22 Sch. 12 para. 2
- s. 2A(6)(aa) and word substituted for words by 2016 c. 22 s. 149(1)
- s. 9(1) s. 9 renumbered as s. 9(1) by 2015 anaw 4 s. 42(2)
- s. 9(2) inserted by 2015 anaw 4 s. 42(3)
- s. 58A and cross-heading inserted by 2016 c. 22 s. 150(1)
- s. 59(4) inserted by 2015 anaw 4 Sch. 7 para. 5
- s. 59A inserted by 2016 c. 22 s. 150(2)
- s. 59A(4)(a)(b) excluded by S.I. 2017/402 art. 5
- s. 60(1A) inserted by 2016 c. 22 s. 152(1)
- s. 60(2A)-(2C) inserted by 2013 c. 27 s. 4(1)
- s. 60(2B) words substituted by 2016 c. 22 s. 152(3)
- s. 61B(7A) inserted by 2013 c. 27 s. 5(4)
- s. 61F(8A)(8B) inserted by 2017 c. 20 s. 5(2)
- s. 61G(6A)-(6D) inserted by 2017 c. 20 s. 5(3)
- s. 61G(6D) applied (with modifications) by 2004 c. 5, s. 38C(5A) (as inserted) by 2017 c. 20 s. 5(8)
- s. 61G(12)(13) inserted by 2016 c. 22 s. 139
- s. 61J(5A) inserted by 2017 c. 20 s. 5(4)
- s. 61M(4A) inserted by 2017 c. 20 s. 4(2)
- s. 61N(1)(b) words inserted by 2015 c. 2 s. 92(1)(a)
- s. 61N(2)(b) words inserted by 2015 c. 2 s. 92(1)(a)
- s. 61N(3)(b) words inserted by 2015 c. 2 s. 92(1)(b)(ii)
- s. 61N(3)(b) words substituted by 2015 c. 2 s. 92(1)(b)(i)
- s. 61W title words substituted by 2015 anaw 4 s. 17(4)
- s. 61W cross-heading words substituted by 2015 anaw 4 s. 17(5)
- s. 61Z and cross-heading inserted by 2015 anaw 4 s. 17(2)
- s. 61DA-61DE inserted by 2015 c. 7 Sch. 4 para. 1
- s. 61Z1 61Z2 inserted by 2015 anaw 4 s. 18

- s. 62(2A) words inserted by 2015 c. 7 Sch. 4 para. 6
- s. 62(4A) inserted by 2013 c. 27 s. 6
- s. 62(4A) words omitted by 2015 anaw 4 s. 28
- s. 62(9)-(11) inserted by 2015 anaw 4 s. 17(3)
- s. 62A cross-heading inserted by 2015 anaw 4 Sch. 4 para. 4
- s. 62A-62C inserted by 2013 c. 27 s. 1(1)
- s. 62A(1)(a)(b) substituted by 2016 c. 22 s. 153(1)
- s. 62A(1A) inserted by 2016 c. 22 s. 153(2)
- s. 62A(2) substituted by 2016 c. 22 s. 153(3)
- s. 62A(3)(a)(i) words omitted by 2016 c. 22 s. 153(4)
- s. 62B(1A) inserted by 2016 c. 22 s. 153(5)
- s. 62C(2) words inserted by 2017 c. 20 s. 2(11)
- s. 62C(3) words inserted by 2017 c. 20 s. 2(12)
- s. 62D 62E and cross-heading inserted by 2015 anaw 4 s. 19
- s. 62F-62H inserted by 2015 anaw 4 s. 20
- s. 62I-62K inserted by 2015 anaw 4 s. 21
- s. 62L inserted by 2015 anaw 4 s. 22
- s. 62M-62O inserted by 2015 anaw 4 s. 23
- s. 62P 62Q and cross-heading inserted by 2015 anaw 4 s. 24
- s. 62R inserted by 2015 anaw 4 s. 25
- s. 62S inserted by 2015 anaw 4 s. 26(1)
- s. 62Y heading words inserted by 2016 c. 22 Sch. 12 para. 7
- s. 62ZA-62ZD and cross-heading inserted by 2015 anaw 4 s. 29(2)
- s. 65(3A) words inserted by 2015 c. 7 Sch. 4 para. 7
- s. 69(1)(aza) inserted by 2016 c. 22 Sch. 12 para. 10
- s. 69(1)(cza) inserted by 2015 c. 7 Sch. 4 para. 8(2)
- s. 69A inserted by 2017 c. 20 s. 17
- s. 70(1A) inserted by 2016 c. 22 s. 150(3)(a)
- s. 70(2)(aza) inserted by 2017 c. 20 s. 1(2)
- s. 70(2)(aa) inserted by 2015 anaw 4 s. 31(2)
- s. 70(2ZA) inserted by 2015 anaw 4 s. 31(3)
- s. 70(2ZZA)-(2ZZC) inserted by 2016 c. 22 s. 150(3)(b)
- s. 70(3A) inserted by 2017 c. 20 Sch. 3 para. 2
- s. 70(3B)-(3F) inserted by 2017 c. 20 s. 1(3)
- s. 70A(5)(aa) inserted by 2016 c. 22 Sch. 12 para. 12(2)
- s. 70A(9) inserted by 2016 c. 22 Sch. 12 para. 12(4)
- s. 70C(1) words omitted by 2015 anaw 4 s. 32
- s. 71(2ZA) words inserted by 2015 c. 7 Sch. 4 para. 9(2)
- s. 71(3A) words inserted by 2015 c. 7 Sch. 4 para. 9(3)
- s. 71ZA inserted by 2015 anaw 4 s. 33(2)
- s. 71ZB inserted by 2015 anaw 4 s. 34
- s. 72(6) inserted by 2017 c. 20 Sch. 3 para. 3
- s. 73(2A) inserted by 2017 c. 20 Sch. 3 para. 4
- s. 74(1BA)(1BB) inserted by 2016 c. 22 s. 149(3)
- s. 74(1ZA)(a) words inserted by 2015 c. 7 Sch. 4 para. 10(a)
- s. 74(1ZA)(b) words inserted by 2015 c. 7 Sch. 4 para. 10(b)
- s. 74A inserted by 2015 c. 7 s. 29
- s. 75A and cross-heading inserted by 2015 anaw 4 Sch. 4 para. 7
- s. 75ZA and cross-heading inserted by 2016 c. 22 s. 155
- s. 75ZB inserted by 2016 c. 22 s. 156
- s. 76C-76E inserted by 2013 c. 27 Sch. 1 para. 5
- s. 76C(2A)(2B) inserted by 2016 c. 22 Sch. 12 para. 18
- s. 76D(3) words inserted by 2016 c. 22 Sch. 12 para. 19
- s. 77(6A) inserted by S.I. 2014/2773 Sch. 1 para. 2
- s. 78(1)(aa) inserted by 2016 c. 22 Sch. 12 para. 21
- s. 78(4AA)(4AB) inserted by 2015 anaw 4 s. 45
- s. 78(4BA)(4BB) inserted by 2015 anaw 4 s. 47(1)
- s. 79(1A)(1B) inserted by 2015 anaw 4 s. 29(3)

- s. 79(3A) inserted by [S.I. 2014/2773 Sch. 1 para. 4](#)
- s. 79(6ZA) inserted by [2016 c. 22 Sch. 12 para. 23\(3\)](#)
- s. 83(3A) inserted by [2015 anaw 4 s. 7\(2\)](#)
- s. 87(5) inserted by [2015 anaw 4 Sch. 4 para. 8](#)
- s. 88(11) inserted by [2015 anaw 4 Sch. 4 para. 9](#)
- s. 90(2) (2ZA) substituted for s. 90(2) by [2013 c. 27 s. 21\(2\)](#)
- s. 90(2ZA) words inserted by [2017 c. 4 s. 39\(13\)](#)
- s. 90(5) s. 90(6) (7) substituted for s. 90(5) by [2013 c. 27 s. 21\(3\)](#)
- s. 91(3ZA)-(3ZD) inserted by [2015 anaw 4 s. 35\(4\)](#)
- s. 91(5) inserted by [2015 anaw 4 s. 35\(6\)](#)
- s. 92(2)(b)(c) substituted for s. 92(2)(b) by [2015 anaw 4 s. 36\(2\)](#)
- s. 92(3A)-(3E) inserted by [2015 anaw 4 s. 36\(4\)](#)
- s. 93(5)(6) inserted by [2017 c. 20 Sch. 3 para. 6](#)
- s. 96A(5A) inserted by [S.I. 2014/1770 art. 2\(4\)](#)
- s. 96A(9)(10) inserted by [S.I. 2014/1770 art. 2\(6\)](#)
- s. 100A and cross-heading inserted by [2015 anaw 4 s. 37](#)
- s. 100ZA and cross-heading inserted by [2017 c. 20 s. 14\(1\)](#)
- s. 102(2A) inserted by [2015 anaw 4 s. 33\(4\)](#)
- s. 106C(1A) inserted by [2013 c. 27 Sch. 2 para. 6\(3\)](#)
- s. 106C(1A) words inserted by [2015 c. 2 s. 92\(2\)\(b\)](#)
- s. 106C(3) inserted by [2013 c. 27 Sch. 2 para. 6\(5\)](#)
- s. 106C(3)(b) words inserted by [2015 c. 2 s. 92\(2\)\(b\)\(ii\)](#)
- s. 106C(3)(b) words substituted by [2015 c. 2 s. 92\(2\)\(b\)\(i\)](#)
- s. 106BA-106BC inserted by [2013 c. 27 s. 7\(1\)](#)
- s. 106BA repealed by [2013 c. 27 s. 7\(4\)](#)
- s. 106BB repealed by [2013 c. 27 s. 7\(4\)](#)
- s. 106BB(1) words inserted by [2016 c. 22 Sch. 12 para. 27\(2\)](#)
- s. 106BB(1)(a) word substituted by [2016 c. 22 Sch. 12 para. 27\(1\)](#)
- s. 106BB(1)(b) word substituted by [2016 c. 22 Sch. 12 para. 27\(1\)](#)
- s. 106BB(1)(c) word substituted by [2016 c. 22 Sch. 12 para. 27\(1\)](#)
- s. 106BC repealed by [2013 c. 27 s. 7\(4\)](#)
- s. 106ZA inserted by [2016 c. 22 s. 158\(1\)](#)
- s. 106ZB inserted by [2016 c. 22 s. 159\(1\)](#)
- s. 107(4A) inserted by [2016 c. 22 Sch. 12 para. 28\(6\)](#)
- s. 108(1A)(1B) inserted by [2015 c. 7 Sch. 4 para. 15\(4\)](#)
- s. 108(2B) inserted by [2016 c. 22 Sch. 12 para. 29\(3\)](#)
- s. 108(3B)(ba) inserted by [2015 c. 7 Sch. 4 para. 15\(6\)](#)
- s. 108(3F) inserted by [2013 c. 24 Sch. 17 para. 3](#)
- s. 108(3F) transitional provisions for effects of [2003 c. 24 s. 63 Sch. 17 para. 1-6](#) by [S.I. 2013/2148 art. 5\(4\)\(b\)](#)
- s. 108(3DA) inserted by [2015 c. 7 Sch. 4 para. 15\(7\)](#)
- s. 141(6) inserted by [2017 c. 20 Sch. 3 para. 7](#)
- s. 153(4A) excluded by [S.I. 2017/1150 art. 22\(3\)](#)
- s. 153(4A) excluded by [S.I. 2017/1202 art. 29\(3\)\(c\)](#)
- s. 153(4A) excluded by [S.I. 2017/1214 art. 30\(3\)\(c\)](#)
- s. 153(4A) excluded by [S.I. 2018/446 arts. 21\(4\) 22\(3\)](#)
- s. 153(4A) excluded by [2017 c. 7, s. 7\(2\) \(as amended\) by 2017 c. 7 Sch. 14 para. 2](#)
- s. 153(4A) excluded by [2017 c. 7, s. 8\(2\) \(as amended\) by 2017 c. 7 Sch. 14 para. 3](#)
- s. 153(4A) inserted by [2016 c. 22 s. 200\(2\)](#)
- s. 164A inserted by [2015 anaw 4 s. 10\(7\)](#)
- s. 169(1)(a) words renumbered as s. 169(1)(a) by [2017 c. 20 s. 26\(5\)\(a\)](#)
- s. 169(1)(b) inserted by [2017 c. 20 s. 26\(5\)\(b\)](#)
- s. 170(2A) inserted by [2015 anaw 4 s. 10\(8\)\(b\)](#)
- s. 170(8BA) inserted by [2017 c. 20 s. 26\(6\)](#)
- s. 171A(2)(aa) inserted by [2015 anaw 4 s. 43\(3\)](#)
- s. 171B(2A) inserted by [2013 c. 24 Sch. 17 para. 4](#)
- s. 171B(2A) transitional provisions for effects of [2003 c. 24 s. 63 Sch. 17 para. 1-6](#) by [S.I. 2013/2148 art. 5\(4\)\(b\)](#)

- s. 173ZA inserted by 2015 anaw 4 s. 43(2)
- s. 174(2C) inserted by 2013 c. 24 Sch. 17 para. 5
- s. 174(2C) transitional provisions for effects of 2003 c. 24 s. 63 Sch. 17 para. 1-6 by S.I. 2013/2148 art. 5(4)(b)
- s. 174(2D)-(2F) inserted by 2015 anaw 4 s. 46
- s. 175(3B) inserted by S.I. 2014/2773 Sch. 1 para. 5
- s. 177(1C) word substituted by 2015 anaw 4 s. 44(2)
- s. 177(4A) inserted by 2017 c. 20 Sch. 3 para. 8
- s. 177(5)(a) and word substituted for words by 2015 anaw 4 s. 44(3)
- s. 188(1)(aa) inserted by 2015 anaw 4 s. 43(4)(a)
- s. 195(1DA)(1DB) inserted by 2015 anaw 4 s. 47(2)
- s. 195(5A) inserted by S.I. 2014/2773 Sch. 1 para. 6
- s. 196(1B) inserted by S.I. 2014/2773 Sch. 1 para. 7(2)
- s. 196D and cross-heading inserted by 2013 c. 24 Sch. 17 para. 6
- s. 196D and cross-heading transitional provisions for effects of 2003 c. 24 s. 63 Sch. 17 para. 1-6 by S.I. 2013/2148 art. 5(4)(b)
- s. 208(5B) inserted by S.I. 2014/2773 Sch. 1 para. 8(2)
- s. 217(2)(a)(b) inserted by 2015 anaw 4 s. 48(2)
- s. 217(7) inserted by 2015 anaw 4 s. 48(6)
- s. 233(3A) inserted by 2013 c. 27 s. 8(2)
- s. 233(9) inserted by 2013 c. 27 s. 8(3)
- s. 247(3A)(aa) inserted by 2015 c. 7 Sch. 1 para. 104(3)(a)
- s. 252(3A) inserted by S.I. 2016/53 reg. 16(2)
- s. 252(6B)-(6D) inserted by S.I. 2016/53 reg. 16(3)
- s. 253(1A) inserted by 2013 c. 27 s. 11(3)
- s. 253(2)(aa) inserted by 2015 anaw 4 Sch. 4 para. 13
- s. 257(1A) inserted by 2013 c. 27 s. 12(2)
- s. 257(1A) words omitted by 2015 anaw 4 s. 38(2)
- s. 257(4)(c) inserted by 2013 c. 27 s. 12(3)(b)
- s. 257(4)(c) words inserted by 2015 anaw 4 Sch. 4 para. 14(b)
- s. 259(1A) inserted by 2013 c. 27 s. 12(4)
- s. 259(1A) words substituted by 2015 anaw 4 s. 38(3)(a)
- s. 259(5) inserted by 2015 anaw 4 s. 38(3)(b)
- s. 264(5)(ca) words inserted by 2015 c. 7 Sch. 4 para. 18
- s. 265(3)(aa) inserted by S.I. 2013/755 Sch. 2 para. 203
- s. 266(1B) inserted by S.I. 2015/1794 art. 6
- s. 284(1)(g) and word inserted by 2015 c. 2 Sch. 16 para. 2(a)
- s. 284(3)(aa)-(ac) inserted by 2015 anaw 4 Sch. 4 para. 15(3)(c)
- s. 284(3)(ya) inserted by 2013 c. 27 Sch. 1 para. 9
- s. 284(3A) inserted by 2015 c. 2 Sch. 16 para. 2(b)
- s. 287(2A)(2B) inserted by 2015 c. 2 Sch. 16 para. 3(2)
- s. 287(3ZA) inserted by 2015 c. 2 Sch. 16 para. 3(3)
- s. 287(5A) inserted by 2015 c. 2 Sch. 16 para. 3(6)
- s. 288(1A) inserted by 2015 c. 2 Sch. 16 para. 4(2)
- s. 288(4A)-(4C) inserted by 2015 c. 2 Sch. 16 para. 4(5)
- s. 288(11) inserted by 2015 c. 2 Sch. 16 para. 4(10)
- s. 289(2A) inserted by 2015 anaw 4 s. 48(8)(a)
- s. 293A(9)(aa) inserted by 2015 anaw 4 Sch. 2 para. 9
- s. 303(1A) inserted by 2013 c. 27 Sch. 1 para. 10
- s. 303(1B)(1C) inserted by 2015 anaw 4 Sch. 4 para. 18
- s. 303(1ZA) inserted by 2015 c. 7 Sch. 4 para. 19(2)
- s. 303(8A) inserted by 2016 c. 22 s. 157
- s. 303(10A) inserted by 2015 c. 7 Sch. 4 para. 19(3)
- s. 303(12) inserted by 2015 c. 7 Sch. 4 para. 19(4)
- s. 303A(1C) inserted by 2015 anaw 4 Sch. 2 para. 10(3)
- s. 306(2A)(2B) inserted by 2015 anaw 4 Sch. 2 para. 11
- s. 316(9) inserted by 2015 anaw 4 Sch. 4 para. 19(5)
- s. 319A(7)(ba) inserted by 2013 c. 27 Sch. 2 para. 7

- s. 319A(7)(za) inserted by 2013 c. 27 Sch. 1 para. 11
- s. 319B inserted by S.I. 2014/2773 art. 2(1)
- s. 319B(5A) inserted by 2015 anaw 4 Sch. 4 para. 20(2)
- s. 319B(7)(za)(zb) inserted by 2015 anaw 4 Sch. 4 para. 20(3)
- s. 319B(8A) inserted by 2015 anaw 4 Sch. 4 para. 20(4)
- s. 319B(11) omitted by 2015 anaw 4 Sch. 7 para. 7(5)
- s. 319ZA-319ZD and cross-heading inserted by 2015 anaw 4 s. 39(1)
- s. 320(3) inserted by 2013 c. 27 s. 2(1)
- s. 320(3) words substituted by 2015 anaw 4 Sch. 5 para. 12(4)
- s. 322(1B)-(1D) inserted by 2013 c. 27 s. 2(2)
- s. 322(1AA) inserted by S.I. 2014/2773 Sch. 1 para. 9
- s. 322(1AA) omitted by 2015 anaw 4 Sch. 5 para. 13(2)
- s. 322A(1B) inserted by S.I. 2014/2773 Sch. 1 para. 10
- s. 322A(1B) omitted by 2015 anaw 4 Sch. 5 para. 14(3)
- s. 322A(3)-(5) inserted by 2013 c. 27 s. 2(3)
- s. 322C applied by S.I. 2017/565 reg. 31(12)
- s. 322C applied by 1980 c. 66, Sch. 6 para. 2B(4) (as inserted) by 2015 anaw 4 Sch. 5 para. 3(c)
- s. 322C applied by 1980 c. 66, s. 121(5F) (as inserted) by 2015 anaw 4 Sch. 5 para. 2(4)
- s. 322C applied by 1981 c. 69 Sch. 15 para. 10A(4) (as inserted) by 2015 anaw 4 Sch. 5 para. 7(c)
- s. 322C inserted by 2015 anaw 4 s. 49
- s. 323(1B) inserted by S.I. 2014/2773 Sch. 1 para. 11(2)
- s. 323(1B) omitted by 2015 anaw 4 Sch. 5 para. 15(3)
- s. 323(4) inserted by 2013 c. 27 s. 2(5)
- s. 323A inserted by 2015 anaw 4 s. 50
- s. 324(1)(ba)(bb) inserted by 2015 anaw 4 Sch. 4 para. 21
- s. 324(1B) inserted by 2015 anaw 4 Sch. 2 para. 12
- s. 324(1B) inserted by 2015 c. 7 Sch. 4 para. 21
- s. 333(3B)-(3F) inserted by 2015 anaw 4 Sch. 7 para. 3
- s. 333(3ZA) inserted by 2016 c. 22 s. 150(4)
- s. 333(3ZB) inserted by 2016 c. 22 s. 159(2)
- s. 333(3ZAA) inserted by 2017 c. 20 s. 14(2)
- s. 333(4A) inserted by S.I. 2014/2773 Sch. 1 para. 12
- s. 333(4A)(4B) substituted for s. 333(4A) by 2015 anaw 4 Sch. 7 para. 6(3)
- s. 333(5B)(5C) inserted by 2015 anaw 4 Sch. 7 para. 6(5)
- s. 333(5ZA) inserted by 2013 c. 27 Sch. 2 para. 8(3)
- Sch. 1 para. 8A inserted by 2016 c. 22 s. 142
- Sch. 1 para. 8(3A)-(3E) inserted by 2017 c. 20 s. 2(3)
- Sch. 1 para. 8A(1A)-(1D) inserted by 2017 c. 20 s. 2(7)
- Sch. 1 para. 8A(2) words inserted by 2017 c. 20 s. 2(8)(a)
- Sch. 1 para. 8A(2) words inserted by 2017 c. 20 s. 2(8)(b)
- Sch. 1 para. 8A(3) words substituted by 2017 c. 20 s. 2(9)
- Sch. 1A para. 8(2A)(2B) inserted by 2015 anaw 4 Sch. 4 para. 22
- Sch. 4A para. 1(2A) inserted by 2013 c. 27 s. 5(5)
- Sch. 4B para. 16 functions made exercisable concurrently by S.I. 2013/2597 art. 2(a)
- Sch. 4B para. 16 functions transferred by S.I. 2015/1376 art. 3(1) Sch. 1
- Sch. 4B para. 16 functions transferred by S.I. 2016/997 art. 3(1) Sch. 1(d)
- Sch. 4B para. 13A inserted by 2016 c. 22 s. 140(1)
- Sch. 4B para. 13B 13C and cross-heading inserted by 2016 c. 22 s. 141(1)
- Sch. 4B para. 11(3)-(5) inserted by 2017 c. 20 s. 7
- Sch. 4B para. 16(5) words inserted by S.I. 2013/2597 Sch. para. 5(b)
- Sch. 4B para. 16(1) words substituted by S.I. 2013/2597 Sch. para. 5(a)
- Sch. 4B para. 16(1) words substituted by S.I. 2015/1376 Sch. 2 para. 4
- Sch. 4B para. 16(5) words substituted by S.I. 2015/1376 Sch. 2 para. 4
- Sch. 4B para. 16(1) words substituted by S.I. 2016/997 Sch. 2 para. 6

- Sch. 4B para. 16(5) words substituted by S.I. 2016/997 Sch. 2 para. 6
- Sch. 4C para. 6(5) words substituted by S.I. 2017/1012 Sch. 6 para. 5
- Sch. 4C para. 6(5) words substituted by S.I. 2017/1013 Sch. 4 para. 1(2)
- Sch. 4D inserted by 2015 anaw 4 Sch. 3 para. 1
- Sch. 5 para. 4(6) inserted by S.I. 2013/755 Sch. 2 para. 204(4)
- Sch. 6 para. 6(4A) inserted by 2015 anaw 4 Sch. 5 para. 16(2)(b)
- Sch. 6 para. 1(2A) inserted by 2013 c. 27 Sch. 2 para. 9(2)(b)
- Sch. 6 para. 2(11) inserted by 2013 c. 27 s. 2(7)
- Sch. 6 para. 2(5A) inserted by S.I. 2014/2773 Sch. 1 para. 13(2)(a)
- Sch. 6 para. 2(10A) inserted by S.I. 2014/2773 Sch. 1 para. 13(2)(b)
- Sch. 6 para. 3(5ZA) inserted by S.I. 2014/2773 Sch. 1 para. 13(3)(a)
- Sch. 6 para. 3(5B) inserted by S.I. 2014/2773 Sch. 1 para. 13(3)(b)
- Sch. 6 para. 6(1B) inserted by S.I. 2014/2773 Sch. 1 para. 13(4)(a)
- Sch. 7 para. 8(6A) inserted by 2015 anaw 4 Sch. 5 para. 17(b)
- Sch. 8 para. 5(3ZA) inserted by 2015 anaw 4 Sch. 5 para. 18(b)
- Sch. 9A inserted by 2016 c. 22 Sch. 13
- Sch. 13 para. 1C inserted by 2015 anaw 4 s. 10(6)
- Sch. 13 para. 24A inserted by 2017 c. 20 s. 26(7)