



Water Industry Act 1991

1991 CHAPTER 56

PART II

APPOINTMENT AND REGULATION OF UNDERTAKERS

CHAPTER II

ENFORCEMENT OF INSOLVENCY

Special administration orders

23 Meaning and effect of special administration order.

- (1) A special administration order is an order of the High Court made in accordance with section 24 or 25 below in relation to a company holding an appointment under Chapter I of this Part [^{F1}or which is [^{F2}a qualifying water supply licensee or a qualifying sewerage licensee]] and directing that, during the period for which the order is in force, the affairs, business and property of the company shall be managed, by a person appointed by the High Court—
 - (a) for the achievement of the purposes of such an order; and
 - (b) in a manner which protects the respective interests of the members and creditors of the company.
- (2) The purposes of a special administration order made in relation to any company [^{F3}holding an appointment under Chapter 1 of this Part] shall be—
 - (a) the transfer to another company, or (as respects different parts of the area to which the company's appointment relates, or different parts of its undertaking) to two or more different companies, as a going concern, of so much of the company's undertaking as it is necessary to transfer in order to ensure that the functions which have been vested in the company by virtue of its appointment may be properly carried out; and

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- (b) the carrying out of those functions pending the making of the transfer and the vesting of those functions in the other company or companies (whether by virtue of the transfer or of an appointment or variation which replaces the former company as a relevant undertaker).

[^{F4}(2A) The purposes of a special administration order made in relation to any company which is [^{F5}a qualifying water supply licensee] shall be—

- (a) the transfer to another company or companies, as a going concern, of so much of the company's undertaking as it is necessary to transfer in order to ensure that activities relating to the introduction or introductions of water mentioned in [^{F6}subsection (7)] below may be properly carried on; and
- (b) the carrying on of those activities pending the making of the transfer.]

[^{F7}(2B) Where a company is in special administration as a result of an order made on the grounds that the company is or is likely to be unable to pay its debts—

- (a) a purpose of the special administration order is to rescue the company as a going concern, and
- (b) the transfer purpose under subsection (2)(a) or (2A)(a) applies only if the special administrator thinks that—
 - (i) it is not likely to be possible to rescue the company as a going concern, or
 - (ii) transfer is likely to secure more effective performance of the functions or activities mentioned in subsection (2)(a) or (2A)(a).

(2C) Where subsection (2B) applies, subsections (2)(b) and (2A)(b) have effect as if they referred to carrying out functions, or carrying on activities, pending rescue or transfer.

(2D) For the purpose of rescuing the company as a going concern a special administrator may propose—

- (a) a company voluntary arrangement under Part 1 of the Insolvency Act 1986, or
- (b) a compromise or arrangement in accordance with Part 26 [^{F8}or 26A] of the Companies Act 2006.

(2E) The Secretary of State may by regulations made by statutory instrument—

- (a) modify a provision of the Insolvency Act 1986 or the Companies Act 2006 in respect of the arrangements and compromises mentioned in subsection (2D) in so far as they apply to a company which is or has been in special administration;
- (b) make other supplemental provision about those arrangements and compromises (which may, in particular, apply or modify the effect of an enactment about insolvency or companies).

(2F) Provision under subsection (2E)(a) or (b) may, in particular, confer a function on—

- (a) the Secretary of State,
- (b) the Welsh Ministers, or
- (c) the Authority.

(2G) Regulations under subsection (2E) may not be made unless—

- (a) the Welsh Ministers have consented to the making of the regulations, and
- (b) a draft has been laid before and approved by resolution of each House of Parliament (and section 213(1) shall not apply).]

[^{F9}(2H) A transfer under subsection (2) or (2A) may be effected by—

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- (a) transferring all or part of the company's undertaking to a wholly-owned subsidiary of the company, and
 - (b) then transferring securities in the subsidiary to another company.]
- [^{F10}(3) Schedule B1 to the Insolvency Act 1986 (administration) applies to special administration (subject to regulations under subsection (3A)).
- (3A) The Secretary of State may make regulations about special administration which—
- (a) apply (with or without modification) an insolvency provision;
 - (b) disapply an insolvency provision;
 - (c) modify the effect of an insolvency provision;
 - (d) make provision similar to, and in place of, an insolvency provision.
- (3B) In subsection (3A) “insolvency provision” means a provision of the Insolvency Act 1986 or another enactment about insolvency (including (i) a provision about administration, (ii) a provision about consequences of insolvency, and (iii) a provision conferring power to make rules).
- (3C) A reference in an enactment to Part II of the Insolvency Act 1986 includes a reference to that Part as applied by or under this section (subject to regulations under subsection (3A)).
- (3D) Regulations under subsection (3A) shall be made by statutory instrument and may not be made unless—
- (a) the Welsh Ministers have consented to the making of the regulations, and
 - (b) a draft has been laid before and approved by resolution of each House of Parliament (and section 213(1) shall not apply).]

(4) Schedule 2 to this Act shall have effect for enabling provision to be made with respect to cases in which

 - [^{F11}(a) a company is replaced by another as a relevant undertaker without an appointment or variation under Chapter 1 of this Part; or
 - [^{F12}(b) a company carries on activities relating to—
 - (i) the introduction or introductions of water mentioned in subsection (7) formerly carried on by another company; or
 - (ii) the removal or removals of matter mentioned in subsection (9) formerly carried on by another company,]
 in pursuance of a special administration order.]

(5) In this section “business” and “property” have the same meanings as in the ^{M1}Insolvency Act 1986.

[^{F13}(6) For the purposes of this section, sections 24 to 26 below and Schedule 2 to this Act, a [^{F14}water supply licensee] is a [^{F15}qualifying water supply licensee] if—

 - [^{F16}(a) it is the holder of a water supply licence giving it a wholesale or supplementary authorisation (within the meaning of Chapter 1A of this Part), and
 - (b) the condition in subsection (7) is satisfied in relation to it.]

[The condition in this subsection is that—

^{F17}(7) (a) the introduction of water by the licence holder which is permitted under section 66B or 66C is designated as a strategic supply under section 66G, or

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- (b) the introductions of water by the licence holder which are permitted under section 66B or 66C are designated as a collective strategic supply under section 66H.]]

Textual Amendments

- F1** Words in s. 23(1) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 8\(2\)](#); [S.I. 2005/2714](#), [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F2** Words in s. 23(1) substituted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(2\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(bb\)\(v\)](#)
- F3** Words in s. 23(2) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 8\(3\)](#); [S.I. 2005/2714](#), [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F4** S. 23(2A) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 8\(3\)](#); [S.I. 2005/2714](#), [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F5** Words in s. 23(2A) substituted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(3\)\(a\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(cc\)\(v\)](#)
- F6** Words in s. 23(2A) substituted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(3\)\(b\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(cc\)\(v\)](#)
- F7** S. 23(2B)-(2G) inserted (1.10.2010 for specified purposes, 12.1.2024 in so far as not already in force) by [Flood and Water Management Act 2010 \(c. 29\)](#), s. 49(3), [Sch. 5 para. 3](#) (with s. 49(1)(6)); [S.I. 2010/2169](#), [art. 4](#); [S.I. 2024/35](#), [art. 2\(b\)](#)
- F8** Words in s. 23(2D)(b) inserted (26.6.2020) by [Corporate Insolvency and Governance Act 2020 \(c. 12\)](#), s. 49(1), [Sch. 9 para. 11](#) (with ss. 2(2), 5(2))
- F9** S. 23(2H) inserted (1.10.2010 for specified purposes, 12.1.2024 in so far as not already in force) by [Flood and Water Management Act 2010 \(c. 29\)](#), s. 49(3), [Sch. 5 para. 5\(1\)](#) (with s. 49(1)(6), [Sch. 5 para. 5\(4\)](#)); [S.I. 2010/2169](#), [art. 4](#); [S.I. 2024/35](#), [art. 2\(b\)](#)
- F10** S. 23(3)-(3D) substituted for s. 23(3) (1.10.2010 for specified purposes, 15.3.2024 in so far as not already in force) by [Flood and Water Management Act 2010 \(c. 29\)](#), s. 49(3), [Sch. 5 para. 6\(1\)](#) (with s. 49(1)(6)); [S.I. 2010/2169](#), [art. 4](#); [S.I. 2024/363](#), [art. 2\(b\)](#)
- F11** Words in s. 23(4) substituted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 8\(5\)](#); [S.I. 2005/2714](#), [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F12** S. 23(4)(b) substituted (1.4.2017 so far as it substitutes s. 23(4)(b)(i), otherwise prosp.) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(7\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(dd\)\(v\)](#)
- F13** S. 23(6) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 8\(6\)](#); [S.I. 2005/2714](#), [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F14** Words in s. 23(6) substituted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(8\)\(a\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(ee\)\(v\)](#)
- F15** Words in s. 23(6) substituted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(8\)\(b\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(ee\)\(v\)](#)
- F16** S. 23(6)(a)(b) substituted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(8\)\(c\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(ee\)\(v\)](#)
- F17** S. 23(7) inserted (1.4.2017) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 35\(9\)](#); [S.I. 2017/462](#), [art. 3\(k\)\(ee\)\(v\)](#)

Modifications etc. (not altering text)

- C1** S. 23 applied (with modifications) (28.6.2013) by [The Water Industry \(Specified Infrastructure Projects\) \(English Undertakers\) Regulations 2013 \(S.I. 2013/1582\)](#), reg. 1(1)(b), [Sch. 1 para. 7\(2\)](#) (with [reg. 1\(1\)\(c\)](#))
- C2** S. 23(1) restricted (15.11.1999) by [S.I. 1999/2787](#), [art. 4](#)

Marginal Citations

- M1** 1986 c. 45.

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24 Special administration orders made on special petitions.

(1) If, on an application made to the High Court by petition presented—

- (a) by the Secretary of State; or
- (b) with the consent of the Secretary of State, by the Director,

that Court is satisfied in relation to any company which holds an appointment under Chapter I of this Part that any one or more of the grounds specified in subsection (2) below is satisfied in relation to that company, that Court may make a special administration order in relation to that company.

[^{F18}(1A) If on an application made to the High Court by petition presented—

- (a) by the Secretary of State [^{F19}(after consulting the Assembly)]; or
- (b) with the consent of the Secretary of State [^{F20}(after consulting the Assembly)], the Authority,

the Court is satisfied in relation to any company which is a [^{F21}qualifying water supply licensee or qualifying sewerage licensee] that any one or more of the grounds specified in subsection (2) below is satisfied in relation to that company, that Court may make a special administration order in relation to that company.]

[^{F22}(1B) Before presenting a petition under subsection (1A) in relation to a qualifying water supply licensee whose licence gives it a supplementary authorisation, the Secretary of State or the Authority (as the case may be) must consult the Welsh Ministers.]

(2) The grounds mentioned in [^{F23}subsections (1) and (1A)] above are, in relation to any company—

- (a) that there has been, is or is likely to be such a contravention by the company of any principal duty, not being a contravention in respect of which a notice has been served under subsection (3) of section 19 above, as is serious enough to make it inappropriate for the company to continue to hold its appointment [^{F24}or licence];
- (b) that there has been, is or is likely to be such a contravention by the company of the provisions of any enforcement order which—
 - (i) is not for the time being the subject-matter of proceedings brought by virtue of section 21(1) above; and
 - (ii) if it is a provisional enforcement order, has been confirmed,as is serious enough to make it inappropriate for the company to continue to hold its appointment [^{F24}or licence];

[^{F25}(bb) in the case of a company which is a [^{F26}qualifying water supply licensee], that—

- (i) action taken by the company has caused a contravention by a water undertaker of any principal duty; and
- (ii) that action is serious enough to make it inappropriate for the company to continue to hold its licence;]

[^{F27}(bc) in the case of a company which is a qualifying sewerage licensee, that—

- (i) action taken by the company has caused a contravention by a sewerage undertaker of any principal duty; and
- (ii) that action is serious enough to make it inappropriate for the company to continue to hold its licence;]

- (c) that the company is or is likely to be unable to pay its debts;
- (d) that, in a case in which the Secretary of State has certified that it would be appropriate, but for section 25 below, for him to petition for the winding up

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- of the company under [^{F28}section 124A of the Insolvency Act 1986] (petition by the Secretary of State following inspectors’ report etc.), it would be just and equitable, as mentioned in that section, for the company to be wound up if it did not hold an appointment under Chapter I of this Part or was not a [^{F29}qualifying water supply licensee or a qualifying sewerage licensee]; or
- (e) [^{F30}in the case of a company holding an appointment under Chapter 1 of this Part,] that the company is unable or unwilling adequately to participate in arrangements certified by the Secretary of State or the Director to be necessary by reason of, or in connection with, a proposal for the making by virtue of section 7(4)(c) above of any appointment or variation replacing a company as a relevant undertaker.
- (3) Notice of any petition under this section for a special administration order shall be given forthwith to such persons and in such manner as may be prescribed by rules made under section 411 of the ^{M2}Insolvency Act 1986 (“the 1986 Act”); and no such petition shall be withdrawn except with the leave of the High Court.
- ^{F31}(4)
- ^{F31}(5)
- (6) For the purposes of this section a company is unable to pay its debts if—
- (a) it is a limited company which is deemed to be so unable under section 123 of the 1986 Act (definition of inability to pay debts); or
- (b) it is an unregistered company which is deemed, by virtue of any of sections 222 to 224 of that Act, to be so unable for the purposes of section 221 of that Act (winding up of unregistered companies).
- ^{F32}(7) In this section “principal duty” means—
- (a) in relation to a company holding an appointment under Chapter 1 of this Part, a requirement imposed on the company by section 37 or 94 below;
- (b) in relation to a company which is a [^{F33}qualifying water supply licensee or a qualifying sewerage licensee], any condition of its licence or any statutory requirement imposed on it in consequence of its licence.]

Textual Amendments

- F18** S. 24(1A) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 9\(2\)](#); S.I. 2005/2714, [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F19** Words in s. 24(1A)(a) repealed (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 36\(2\)\(a\)](#); S.I. 2017/462, [art. 3\(k\)\(vi\)](#)
- F20** Words in s. 24(1A)(b) repealed (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 36\(2\)\(a\)](#); S.I. 2017/462, [art. 3\(k\)\(vi\)](#)
- F21** Words in s. 24(1A) substituted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 36\(2\)\(c\)](#); S.I. 2017/462, [art. 3\(k\)\(vi\)](#)
- F22** S. 24(1B) inserted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\)](#), s. 94(3), [Sch. 7 para. 36\(3\)](#); S.I. 2017/462, [art. 3\(k\)\(vi\)](#)
- F23** Words in s. 24(2) substituted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 9\(3\)\(a\)](#); S.I. 2005/2714, [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F24** Words in s. 24(2)(a)(b) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 9\(3\)\(b\)](#); S.I. 2005/2714, [art. 3\(c\)](#) (with [Sch. para. 8](#))
- F25** S. 24(2)(bb) inserted (1.12.2005) by [Water Act 2003 \(c. 37\)](#), ss. 101(1), 105(3), [Sch. 8 para. 9\(3\)\(c\)](#); S.I. 2005/2714, [art. 3\(c\)](#) (with [Sch. para. 8](#))

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- F26** Words in s. 24(2)(bb) substituted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\), s. 94\(3\), Sch. 7 para. 36\(4\)\(a\)](#); S.I. 2017/462, art. 3(k)(vi)
- F27** S. 24(2)(bc) inserted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\), s. 94\(3\), Sch. 7 para. 36\(4\)\(b\)](#); S.I. 2017/462, art. 3(k)(vi)
- F28** Words in s. 24(2)(d) substituted (1.10.2010 for specified purposes, 15.3.2024 in so far as not already in force) by [Flood and Water Management Act 2010 \(c. 29\), s. 49\(3\), Sch. 5 para. 6\(4\)](#) (with s. 49(1)(6)); S.I. 2010/2169, art. 4; S.I. 2024/363, art. 2(b)
- F29** Words in s. 24(2)(d) substituted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\), s. 94\(3\), Sch. 7 para. 36\(4\)\(c\)](#); S.I. 2017/462, art. 3(k)(vi)
- F30** Words in s. 24(2)(e) inserted (1.12.2005) by [Water Act 2003 \(c. 37\), ss. 101\(1\), 105\(3\), Sch. 8 para. 9\(3\)\(e\)](#); S.I. 2005/2714, art. 3(c) (with Sch. para. 8)
- F31** S. 24(4)(5) ceases to have effect (1.10.2010 for specified purposes, 15.3.2024 in so far as not already in force) by virtue of [Flood and Water Management Act 2010 \(c. 29\), s. 49\(3\), Sch. 5 para. 6\(2\)](#) (with s. 49(1)(6)); S.I. 2010/2169, art. 4; S.I. 2024/363, art. 2(b)
- F32** S. 24(7) substituted (1.12.2005) by [Water Act 2003 \(c. 37\), ss. 101\(1\), 105\(3\), Sch. 8 para. 9\(4\)](#); S.I. 2005/2714, art. 3(c) (with Sch. para. 8)
- F33** Words in s. 24(7)(b) substituted (1.4.2017 except as it relates to qualifying sewerage licensees) by [Water Act 2014 \(c. 21\), s. 94\(3\), Sch. 7 para. 36\(5\)](#); S.I. 2017/462, art. 3(k)(vi)

Modifications etc. (not altering text)

- C3** S. 24 applied (with modifications) (28.6.2013) by [The Water Industry \(Specified Infrastructure Projects\) \(English Undertakers\) Regulations 2013 \(S.I. 2013/1582\), reg. 1\(1\)\(b\), Sch. 1 para. 7\(3\)](#) (with reg. 1(1)(c))
- C4** S. 24(1) excluded (5.9.2017) by [The London Overground \(Barking Riverside Extension\) Order 2017 \(S.I. 2017/830\), arts. 1, 15\(1\)](#) (with Sch. 8 para. 20)

Marginal Citations

- M2** 1986 c. 45.

25 Power to make special administration order on winding-up petition.

On an application made to any court for the winding up of a company which holds an appointment under Chapter I of this Part or is a [F34 qualifying licensed water supplier || F34 qualifying water supply licensee or a qualifying sewerage licensee] —

- (a) the court shall not make a winding-up order in relation to the company; but
- (b) if the court is satisfied that it would be appropriate to make such an order if the company were not a company holding such an appointment or a [F34 qualifying licensed water supplier || F34 qualifying water supply licensee or a qualifying sewerage licensee], it shall, instead, make a special administration order in relation to the company.

Textual Amendments

- F34** Words in s. 25 substituted (1.4.2017 for specified purposes) by [Water Act 2014 \(c. 21\), s. 94\(3\), Sch. 7 para. 37](#); S.I. 2017/462, art. 3(k)(vi)

Modifications etc. (not altering text)

- C5** S. 25 applied (with modifications) (28.6.2013) by [The Water Industry \(Specified Infrastructure Projects\) \(English Undertakers\) Regulations 2013 \(S.I. 2013/1582\), reg. 1\(1\)\(b\), Sch. 1 para. 7\(5\)](#) (with reg. 1(1)(c))

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

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

- Pt. 3 Ch. 2B inserted by [2014 c. 21 s. 12](#)
- s. 17(2)(aa) inserted by S.I. 2019/93, Sch. 1 para. 4(4)(b) (as substituted) by [S.I. 2019/1245 reg. 21](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 17A(c) repealed by [2014 c. 21 Sch. 5 para. 4\(2\)\(c\)](#)
- s. 17A(d) repealed by [2014 c. 21 Sch. 5 para. 4\(2\)\(c\)](#)
- s. 17A(2)(ba) and word inserted by [2014 c. 21 Sch. 5 para. 4\(2\)\(b\)](#)
- s. 17R(2)(aa) inserted by S.I. 2019/93, Sch. 1 para. 4(7)(b) (as substituted) by [S.I. 2019/1245 reg. 21](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 17AA(1)(ba)(bb) inserted by [2014 c. 21 Sch. 5 para. 5\(2\)](#)
- s. 17BA(5A) inserted by [2014 c. 21 Sch. 5 para. 7\(3\)](#)
- s. 17HA(9)(b)(ia) inserted by [2014 c. 21 Sch. 5 para. 16\(2\)](#)
- s. 23(2AA) inserted by [2014 c. 21 Sch. 7 para. 35\(4\)](#)
- s. 23(8)(9) inserted by [2014 c. 21 Sch. 7 para. 35\(10\)](#)
- s. 39E-39H inserted by [2021 c. 30 s. 78\(7\)](#)
- s. 87(7C)-(7F) inserted by [2012 c. 7 s. 35\(6\)](#)
- s. 94A-94E inserted by [2021 c. 30 s. 79](#)
- s. 95ZA(6) inserted by [2014 c. 21 Sch. 5 para. 39\(4\)](#)
- s. 96ZA(2)-(5) substituted for s. 96ZA(2) by [2014 c. 21 Sch. 5 para. 40](#)
- s. 106B(3A) inserted by [2014 c. 21 Sch. 7 para. 94](#)
- s. 117G(2)(aa) inserted by [2014 c. 21 Sch. 5 para. 41\(2\)](#)
- s. 117G(4)-(4D) substituted for s. 117(4) by [2014 c. 21 Sch. 5 para. 41\(3\)](#)
- s. 117G(6)(aa) inserted by [2014 c. 21 Sch. 5 para. 41\(4\)](#)
- s. 117K(2)(aa) inserted by [2014 c. 21 Sch. 5 para. 42\(2\)](#)
- s. 117K(5)(5A) substituted for s. 117(5) by [2014 c. 21 Sch. 5 para. 42\(3\)](#)
- s. 117L(9) inserted by [2014 c. 21 Sch. 5 para. 43\(3\)](#)
- s. 117N(4)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(2\)](#)
- s. 117N(8)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(3\)](#)
- s. 117N(11)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(4\)](#)
- s. 117O(4)(aa) inserted by [2014 c. 21 Sch. 5 para. 46\(2\)](#)
- s. 117O(8)(aa) inserted by [2014 c. 21 Sch. 5 para. 46\(3\)](#)
- s. 117S(7)-(9) inserted by [2014 c. 21 Sch. 5 para. 49](#)
- s. 119(2)(ab) inserted by [2003 c. 37 s. 89\(1\)\(a\)](#)
- s. 119(3) inserted by [2003 c. 37 s. 89\(1\)\(b\)](#)
- s. 121(1)(ba) inserted by [2003 c. 37 s. 89\(2\)\(a\)](#)
- s. 141DA inserted by [2021 c. 30 s. 81](#)
- s. 141DC inserted by [2021 c. 30 s. 83](#)
- s. 177K(7)(aa) inserted by [2014 c. 21 Sch. 5 para. 42\(4\)](#)
- s. 207D and cross-heading inserted by [2014 c. 21 s. 39](#)
- s. 207D(5) word repealed by [2014 c. 21 Sch. 5 para. 52\(a\)](#)

- s. 207D(5) words inserted by 2014 c. 21 Sch. 5 para. 52(b)
- s. 213(1ZA) inserted by 2014 c. 21 Sch. 7 para. 119(3)
- s. 213(1ZA) repealed by 2014 c. 21 Sch. 5 para. 53