

Companies Act 2006

2006 CHAPTER 46

PART 10

A COMPANY'S DIRECTORS

CHAPTER 4

TRANSACTIONS WITH DIRECTORS REQUIRING APPROVAL OF MEMBERS

Payments for loss of office

215 Payments for loss of office

- (1) In this Chapter a "payment for loss of office" means a payment made to a director or past director of a company—
 - (a) by way of compensation for loss of office as director of the company,
 - (b) by way of compensation for loss, while director of the company or in connection with his ceasing to be a director of it, of—
 - (i) any other office or employment in connection with the management of the affairs of the company, or
 - (ii) any office (as director or otherwise) or employment in connection with the management of the affairs of any subsidiary undertaking of the company,
 - (c) as consideration for or in connection with his retirement from his office as director of the company, or
 - (d) as consideration for or in connection with his retirement, while director of the company or in connection with his ceasing to be a director of it, from—
 - (i) any other office or employment in connection with the management of the affairs of the company, or

- (ii) any office (as director or otherwise) or employment in connection with the management of the affairs of any subsidiary undertaking of the company.
- (2) The references to compensation and consideration include benefits otherwise than in cash and references in this Chapter to payment have a corresponding meaning.
- (3) For the purposes of sections 217 to 221 (payments requiring members' approval)—
 - (a) payment to a person connected with a director, or
 - (b) payment to any person at the direction of, or for the benefit of, a director or a person connected with him,

is treated as payment to the director.

- (4) References in those sections to payment by a person include payment by another person at the direction of, or on behalf of, the person referred to.
- [^{F1}(5) Nothing in this section or sections 216 to 222 applies in relation to a payment for loss of office to a director of a quoted company [^{F2}or unquoted traded company] other than a payment to which section 226C does not apply by virtue of section 226D(6).]
- [^{F3}(6) "Unquoted traded company" means a traded company (as defined by section 360C) that is not a quoted company.]

Textual Amendments

- F1 S. 215(5) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), ss. 81(4), 103(3) (with s. 82(5)); S.I. 2013/2227, art. 2(h)
- F2 Words in s. 215(5) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, 4(a)
- **F3** S. 215(6) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **4(b)**

Modifications etc. (not altering text)

- C1 Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C2 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C3 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C4 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)
- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)

Commencement Information

I1 S. 215 wholly in force at 1.10.2007; s. 215 not in force at Royal Assent see s. 1300; s. 215 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

216 Amounts taken to be payments for loss of office

- (1) This section applies where in connection with any such transfer as is mentioned in section 218 or 219 (payment in connection with transfer of undertaking, property or shares) a director of the company—
 - (a) is to cease to hold office, or
 - (b) is to cease to be the holder of—
 - (i) any other office or employment in connection with the management of the affairs of the company, or
 - (ii) any office (as director or otherwise) or employment in connection with the management of the affairs of any subsidiary undertaking of the company.

(2) If in connection with any such transfer—

- (a) the price to be paid to the director for any shares in the company held by him is in excess of the price which could at the time have been obtained by other holders of like shares, or
- (b) any valuable consideration is given to the director by a person other than the company,

the excess or, as the case may be, the money value of the consideration is taken for the purposes of those sections to have been a payment for loss of office.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- C6 Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C7 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C8 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C9 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

I2 S. 216 wholly in force at 1.10.2007; s. 216 not in force at Royal Assent see s. 1300; s. 216 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

217 Payment by company: requirement of members' approval

- (1) A company may not make a payment for loss of office to a director of the company unless the payment has been approved by a resolution of the members of the company.
- (2) A company may not make a payment for loss of office to a director of its holding company unless the payment has been approved by a resolution of the members of each of those companies.
- (3) A resolution approving a payment to which this section applies must not be passed unless a memorandum setting out particulars of the proposed payment (including its amount) is made available to the members of the company whose approval is sought—

- (a) in the case of a written resolution, by being sent or submitted to every eligible member at or before the time at which the proposed resolution is sent or submitted to him;
- (b) in the case of a resolution at a meeting, by being made available for inspection by the members both—
 - (i) at the company's registered office for not less than 15 days ending with the date of the meeting, and
 - (ii) at the meeting itself.
- (4) No approval is required under this section on the part of the members of a body corporate that—
 - (a) is not a UK-registered company, or
 - (b) is a wholly-owned subsidiary of another body corporate.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- **C10** Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), **Sch. para. 2(j)**
- C11 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C12 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C13 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

I3 S. 217 wholly in force at 1.10.2007; s. 217 not in force at Royal Assent see s. 1300; s. 217 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

218 Payment in connection with transfer of undertaking etc: requirement of members' approval

- (1) No payment for loss of office may be made by any person to a director of a company in connection with the transfer of the whole or any part of the undertaking or property of the company unless the payment has been approved by a resolution of the members of the company.
- (2) No payment for loss of office may be made by any person to a director of a company in connection with the transfer of the whole or any part of the undertaking or property of a subsidiary of the company unless the payment has been approved by a resolution of the members of each of the companies.
- (3) A resolution approving a payment to which this section applies must not be passed unless a memorandum setting out particulars of the proposed payment (including its amount) is made available to the members of the company whose approval is sought—
 - (a) in the case of a written resolution, by being sent or submitted to every eligible member at or before the time at which the proposed resolution is sent or submitted to him;

- (b) in the case of a resolution at a meeting, by being made available for inspection by the members both—
 - (i) at the company's registered office for not less than 15 days ending with the date of the meeting, and
 - (ii) at the meeting itself.
- (4) No approval is required under this section on the part of the members of a body corporate that—
 - (a) is not a UK-registered company, or
 - (b) is a wholly-owned subsidiary of another body corporate.

(5) A payment made in pursuance of an arrangement—

- (a) entered into as part of the agreement for the transfer in question, or within one year before or two years after that agreement, and
- (b) to which the company whose undertaking or property is transferred, or any person to whom the transfer is made, is privy,

is presumed, except in so far as the contrary is shown, to be a payment to which this section applies.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- C14 Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C15 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C16 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C17 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

I4 S. 218 wholly in force at 1.10.2007; s. 218 not in force at Royal Assent see s. 1300; s. 218 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

219 Payment in connection with share transfer: requirement of members' approval

- (1) No payment for loss of office may be made by any person to a director of a company in connection with a transfer of shares in the company, or in a subsidiary of the company, resulting from a takeover bid unless the payment has been approved by a resolution of the relevant shareholders.
- (2) The relevant shareholders are the holders of the shares to which the bid relates and any holders of shares of the same class as any of those shares.
- (3) A resolution approving a payment to which this section applies must not be passed unless a memorandum setting out particulars of the proposed payment (including its amount) is made available to the members of the company whose approval is sought—

- (a) in the case of a written resolution, by being sent or submitted to every eligible member at or before the time at which the proposed resolution is sent or submitted to him;
- (b) in the case of a resolution at a meeting, by being made available for inspection by the members both—
 - (i) at the company's registered office for not less than 15 days ending with the date of the meeting, and
 - (ii) at the meeting itself.
- (4) Neither the person making the offer, nor any associate of his (as defined in section 988), is entitled to vote on the resolution, but—
 - (a) where the resolution is proposed as a written resolution, they are entitled (if they would otherwise be so entitled) to be sent a copy of it, and
 - (b) at any meeting to consider the resolution they are entitled (if they would otherwise be so entitled) to be given notice of the meeting, to attend and speak and if present (in person or by proxy) to count towards the quorum.
- (5) If at a meeting to consider the resolution a quorum is not present, and after the meeting has been adjourned to a later date a quorum is again not present, the payment is (for the purposes of this section) deemed to have been approved.
- (6) No approval is required under this section on the part of shareholders in a body corporate that—
 - (a) is not a UK-registered company, or
 - (b) is a wholly-owned subsidiary of another body corporate.
- (7) A payment made in pursuance of an arrangement—
 - (a) entered into as part of the agreement for the transfer in question, or within one year before or two years after that agreement, and
 - (b) to which the company whose shares are the subject of the bid, or any person to whom the transfer is made, is privy,

is presumed, except in so far as the contrary is shown, to be a payment to which this section applies.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- C18 Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C19 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C20 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C21 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

S. 219 wholly in force at 1.10.2007; s. 219 not in force at Royal Assent see s. 1300, s. 219 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

220 Exception for payments in discharge of legal obligations etc

- (1) Approval is not required under section 217, 218 or 219 (payments requiring members' approval) for a payment made in good faith—
 - (a) in discharge of an existing legal obligation (as defined below),
 - (b) by way of damages for breach of such an obligation,
 - (c) by way of settlement or compromise of any claim arising in connection with the termination of a person's office or employment, or
 - (d) by way of pension in respect of past services.
- (2) In relation to a payment within section 217 (payment by company) an existing legal obligation means an obligation of the company, or any body corporate associated with it, that was not entered into in connection with, or in consequence of, the event giving rise to the payment for loss of office.
- (3) In relation to a payment within section 218 or 219 (payment in connection with transfer of undertaking, property or shares) an existing legal obligation means an obligation of the person making the payment that was not entered into for the purposes of, in connection with or in consequence of, the transfer in question.
- (4) In the case of a payment within both section 217 and section 218, or within both section 217 and section 219, subsection (2) above applies and not subsection (3).
- (5) A payment part of which falls within subsection (1) above and part of which does not is treated as if the parts were separate payments.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- C22 Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C23 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C24 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C25 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

I6 S. 220 wholly in force at 1.10.2007; s. 220 not in force at Royal Assent see s. 1300; s. 220 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

221 Exception for small payments

- (1) Approval is not required under section 217, 218 or 219 (payments requiring members' approval) if—
 - (a) the payment in question is made by the company or any of its subsidiaries, and
 - (b) the amount or value of the payment, together with the amount or value of any other relevant payments, does not exceed £200.

- (2) For this purpose "other relevant payments" are payments for loss of office in relation to which the following conditions are met.
- (3) Where the payment in question is one to which section 217 (payment by company) applies, the conditions are that the other payment was or is paid—
 - (a) by the company making the payment in question or any of its subsidiaries,
 - (b) to the director to whom that payment is made, and
 - (c) in connection with the same event.
- (4) Where the payment in question is one to which section 218 or 219 applies (payment in connection with transfer of undertaking, property or shares), the conditions are that the other payment was (or is) paid in connection with the same transfer—
 - (a) to the director to whom the payment in question was made, and
 - (b) by the company making the payment or any of its subsidiaries.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- **C26** Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), **Sch. para. 2(j)**
- C27 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C28 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C29 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

S. 221 wholly in force at 1.10.2007; s. 221 not in force at Royal Assent see s. 1300; s. 221 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

222 Payments made without approval: civil consequences

(1) If a payment is made in contravention of section 217 (payment by company)—

- (a) it is held by the recipient on trust for the company making the payment, and
 - (b) any director who authorised the payment is jointly and severally liable to indemnify the company that made the payment for any loss resulting from it.
- (2) If a payment is made in contravention of section 218 (payment in connection with transfer of undertaking etc), it is held by the recipient on trust for the company whose undertaking or property is or is proposed to be transferred.
- (3) If a payment is made in contravention of section 219 (payment in connection with share transfer)—
 - (a) it is held by the recipient on trust for persons who have sold their shares as a result of the offer made, and
 - (b) the expenses incurred by the recipient in distributing that sum amongst those persons shall be borne by him and not retained out of that sum.

- (4) If a payment is in contravention of section 217 and section 218, subsection (2) of this section applies rather than subsection (1).
- (5) If a payment is in contravention of section 217 and section 219, subsection (3) of this section applies rather than subsection (1), unless the court directs otherwise.

Modifications etc. (not altering text)

- C5 Ss. 215-222 modified (1.3.2016) by The NRAM plc (formerly Northern Rock plc) Consequential and Supplementary Provisions Order 2016 (S.I. 2016/114), arts. 1(1), 7(1), (3), Sch. para. 1(j)
- **C30** Ss. 215-222 modified (22.2.2008) by The Northern Rock plc Transfer Order 2008 (S.I. 2008/432), art. 17(1), Sch. para. 2(j)
- C31 Ss. 215-222 modified (8.00 a.m. on 29.9.2008) by the The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 (S.I. 2008/2546), art. 13(1)(3), Sch. 1 para. 2(j)
- C32 Ss. 215-222 modified (9.30 a.m. on 7.10.2008) by The Heritable Bank plc Transfer of Certain Rights and Liabilities Order 2008 (S.I. 2008/2644), art. 26, Sch. 2 para. 2(j)
- C33 Ss. 215-222 modified (retrospective to 30.3.2009 at 8.00 a.m.) by The Amendments to Law (Resolution of Dunfermline Building Society) Order 2009 (S.I. 2009/814), arts. 1(2), 7, Sch. para. 2(j)

Commencement Information

I8 S. 222 wholly in force at 1.10.2007; s. 222 not in force at Royal Assent see s. 1300; s. 222 in force at 1.10.2007 by S.I. 2007/2194, art. 2(1)(d) (with saving in art. 12 and subject to transitional adaptations specified in Sch. 1 and with transitional provisions and savings in Sch. 3)

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the ontent and are referenced with annotations. View outstanding changes Changes and effects yet to be applied to the whole Act associated Parts and Chapters:	
-	Sch. 2 para. 1 Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by S.I. 2013/1971 reg. 9(a) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
_	Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by S.I. 2013/1971 reg. 4 (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
	ole provisions yet to be inserted into this Act (including any effects on those visions):
_	s. 156A-156C inserted by 2015 c. 26 s. 87(4)
_	s. 156B(5) omitted by 2023 c. 56 Sch. 2 para. 26
_	s. 156C(2) words substituted by 2023 c. 56 s. 41(2)(a)
_	s. 156C(2A) inserted by 2023 c. 56 s. 41(2)(b)
-	s. 156C(3) substituted for s. 156C(3)-(5) by 2023 c. 56 Sch. 2 para. 27
-	s. 479A(2)(c)(zi) inserted by S.I. 2019/177 reg. 4(b)(i) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
-	s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by S.R 2024/78 reg. 31(4)
-	s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by S.R. 2024/78 reg. 31(5)
_	s. 1047(4)(i)(j) inserted by 2023 c. 56 s. 21(2)
-	s. 1087(da) substituted by 2023 c. 56 s. 52(2)
-	s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by S.I. 2024/410 Sch. 2 para. 5(d)(ii)
_	s. 1110E-110G applied by S.I. 2009/1804, reg. 60 (as amended) by S.I. 2024/234 reg
_	26 s. 11989A applied (with modifications) by S.I. 2009/1804, reg. 79A (as inserted) by
	S.I. 2024/234 reg. 46
-	Sch. 10 para. $6(2D)$ inserted by S.I. 2019/177 reg. $28(e)$ (This amendment not applied to legislation.gov.uk. Reg. $28(e)$ omitted immediately before IP completion
-	day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv)) Sch. 10 para. 7(2A) inserted by S.I. 2019/177 reg. 29(b) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))