



# Banking Act 2009

## 2009 CHAPTER 1

### PART 2

#### BANK INSOLVENCY

##### *Miscellaneous*

#### **135 Consequential provision**

- (1) The Treasury may by order make provision in consequence of this Part.
- (2) An order may, in particular, amend or modify the effect of an enactment (including a fiscal enactment) passed before the commencement of this Part.
- (3) An order—
  - (a) shall be made by statutory instrument, and
  - (b) may not be made unless a draft has been laid before and approved by resolution of each House of Parliament.

#### **Annotations:**

#### **Commencement Information**

- I1** S. 135 in force at 17.2.2009 for specified purposes by [S.I. 2009/296](#), arts. 2, 3, [Sch. para. 2](#)
- I2** S. 135 in force at 21.2.2009 in so far as not already in force by [S.I. 2009/296](#), arts. 2, 3, [Sch. para. 2](#)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Banking Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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

- Act words substituted by [S.I. 2013/504 reg. 25\(2\)](#)

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

- Pt. 1 Ch. 2 inserted by [S.I. 2014/3329 art. 6](#)
- Pt. 1 Ch. 4 inserted by [S.I. 2014/3329 art. 97](#)
- Pt. 1 Ch. 6 7 inserted by [S.I. 2014/3329 art. 103](#)
- Pt. 1 Ch. 6A inserted by [S.I. 2016/1239 art. 29\(5\)](#)
- Pt. 1 Ch. 1 ss. 1-3 renumbered as Pt. 1 Ch. 1 by [S.I. 2014/3329 art. 3](#)
- Pt. 1 Ch. 3 ss. 4-83 renumbered as Pt. 1 Ch. 3 by [S.I. 2014/3329 art. 7](#)
- Pt. 1 Ch. 5 ss. 83A-89G renumbered as Pt. 1 Ch. 5 by [S.I. 2014/3329 art. 98](#)
- s. 1(3)(ba) inserted by [S.I. 2014/3329 art. 4\(3\)\(b\)](#)
- s. 1(4)(c) inserted by [S.I. 2014/3329 art. 4\(4\)\(b\)](#)
- s. 1(4)(za) inserted by [2013 c. 33 Sch. 2 para. 12\(4\)\(b\)](#)
- s. 1(5)(c) (d) substituted for s. 1(5)(c) and word by [2012 c. 21 Sch. 17 para. 2\(2\)](#)
- s. 2(8) inserted by [2012 c. 21 s. 101\(3\)](#)
- s. 2(9) inserted by [2012 c. 21 s. 102\(3\)](#)
- s. 2(10) inserted by [S.I. 2016/1239 art. 29\(3\)](#)
- s. 3(1) s. 3 renumbered as s. 3(1) by [S.I. 2014/3329 art. 5\(2\)](#)
- s. 3(1) words inserted by [S.I. 2014/3329 art. 5\(2\)](#)
- s. 3(2) inserted by [S.I. 2014/3329 art. 5\(3\)](#)
- s. 3(3) inserted by [S.I. 2016/1239 art. 4](#)
- s. 3A(8) words inserted by [S.I. 2016/1239 art. 5](#)
- s. 4(3)(b) (ba) substituted for s. 4(3)(b) and word by [2012 c. 21 Sch. 17 para. 5](#)
- s. 4(3A)-(9) substituted for s. 4(4)-(9) by [S.I. 2014/3329 art. 8\(2\)](#)
- s. 4(4)(a) words inserted by [S.I. 2017/1064 Sch. para. 13](#)
- s. 4(8A) (8B) inserted by [2012 c. 21 s. 96\(3\)](#)
- s. 5(5)(b) (ba) substituted for s. 5(5)(b) and word by [2012 c. 21 Sch. 17 para. 6](#)
- s. 6(4) (5) substituted for s. 6(4) by [2012 c. 21 Sch. 17 para. 7\(3\)](#)
- s. 6A-6D and cross-heading inserted by [S.I. 2014/3329 art. 10](#)
- s. 6A(6)(b) words omitted by [S.I. 2016/1239 art. 6](#)
- s. 6E and cross-heading inserted by [S.I. 2014/3329 art. 11](#)
- s. 7(1)-(5H) substituted for s. 7(1)-(5) by [S.I. 2014/3329 art. 12](#)
- s. 7(4A) inserted by [2012 c. 21 Sch. 17 para. 8\(5\)](#)
- s. 7(5)(aa) inserted by [2012 c. 21 Sch. 17 para. 8\(6\)\(b\)](#)
- s. 7(5C)(b) words substituted by [S.I. 2016/1239 art. 7\(a\)](#)
- s. 7(5C)(d) words substituted by [S.I. 2016/1239 art. 7\(b\)](#)
- s. 7A inserted by [S.I. 2014/3329 art. 13](#)
- s. 8(2)(d) and word inserted by [2012 c. 21 s. 96\(4\)\(b\)](#)
- s. 8(3)(a) (aa) substituted for s. 8(3)(a) and word by [2012 c. 21 Sch. 17 para. 9](#)
- s. 8A inserted by [2013 c. 33 Sch. 2 para. 3](#)
- s. 8A omitted by [S.I. 2014/3329 art. 16](#)
- s. 8ZA inserted by [S.I. 2014/3329 art. 15](#)
- s. 9(4)(a) (aa) substituted for s. 9(4)(a) and word by [2012 c. 21 Sch. 17 para. 10](#)
- s. 10(3)(c) (ca) substituted for s. 10(3)(c) by [2012 c. 21 Sch. 17 para. 11](#)
- s. 11A inserted by [S.I. 2016/1239 art. 8](#)
- s. 12(1A)(2) substituted for s. 12(2) by [S.I. 2014/3329 art. 18\(3\)](#)
- s. 12(3A)-(3D) inserted by [S.I. 2014/3329 art. 18\(4\)](#)
- s. 12(5)(a)(i)-(ib) substituted for s. 12(5)(a)(i) by [S.I. 2014/3329 art. 18\(6\)](#)
- s. 12A 12B and cross-heading inserted by [2013 c. 33 Sch. 2 para. 2](#)
- s. 12A(1) word substituted by [S.I. 2014/3329 art. 20\(2\)](#)

- s. 12A(2)-(2C) substituted for s. 12A(2) by S.I. 2014/3329 art. 20(3)
- s. 12A(4)(a) words substituted by S.I. 2014/3329 art. 20(4)
- s. 12A(8) words substituted by S.I. 2014/3329 art. 20(5)
- s. 12B omitted by S.I. 2014/3329 art. 22
- s. 12AA inserted by S.I. 2014/3329 art. 21
- s. 12ZA inserted by S.I. 2014/3329 art. 19
- s. 18(5A) inserted by S.I. 2014/3329 art. 25
- s. 18(6) inserted by 2013 c. 33 Sch. 2 para. 15
- s. 19(3) inserted by S.I. 2014/3329 art. 26(3)
- s. 20(1A) inserted by 2012 c. 21 s. 100(3)
- s. 20(1A) words inserted by S.I. 2014/3329 art. 27(2)
- s. 20(5) inserted by S.I. 2014/3329 art. 27(3)
- s. 24(1)(c) (ca) substituted for s. 24(1)(c) and word by 2012 c. 21 Sch. 17 para. 12
- s. 25(2)(c) (ca) substituted for s. 25(2)(c) and word by 2012 c. 21 Sch. 17 para. 13
- s. 25(3)(c) and words inserted by S.I. 2014/3329 art. 30
- s. 26(5)(a) (aa) substituted for s. 26(5)(a) and word by 2012 c. 21 Sch. 17 para. 14
- s. 26A inserted by 2012 c. 21 s. 97(2)
- s. 26A heading word inserted by S.I. 2016/1239 art. 10(1)(g)(ii)
- s. 26A heading words omitted by S.I. 2016/1239 art. 10(1)(g)(i)
- s. 26A(1) words inserted by S.I. 2016/1239 art. 10(1)(a)
- s. 26A(2)-(7) words omitted by S.I. 2016/1239 art. 10(1)(b)
- s. 26A(2A) inserted by S.I. 2016/1239 art. 10(1)(c)
- s. 26A(3)(a) words inserted by S.I. 2016/1239 art. 10(1)(d)(i)
- s. 26A(3)(b) words inserted by S.I. 2016/1239 art. 10(1)(d)(iii)
- s. 26A(3)(ab) inserted by S.I. 2016/1239 art. 10(1)(d)(ii)
- s. 26A(4) words inserted by S.I. 2016/1239 art. 10(1)(e)
- s. 26A(4A) inserted by S.I. 2016/1239 art. 10(1)(f)
- s. 26ZA inserted by S.I. 2016/1239 art. 9(1)
- s. 27(5)(a) (aa) substituted for s. 27(5)(a) and word by 2012 c. 21 Sch. 17 para. 15
- s. 28(6)(a) (aa) substituted for s. 28(6)(a) and word by 2012 c. 21 Sch. 17 para. 16
- s. 29(4A) inserted by 2012 c. 21 s. 97(3)(b)
- s. 29(6)(a) (aa) substituted for s. 29(6)(a) and word by 2012 c. 21 Sch. 17 para. 17
- s. 29A inserted by S.I. 2014/3329 art. 32
- s. 30(5)(a) (aa) substituted for s. 30(5)(a) and word by 2012 c. 21 Sch. 17 para. 18
- s. 31(3A) inserted by 2012 c. 21 s. 97(4)(c)
- s. 31(5)(a) (aa) substituted for s. 31(5)(a) and word by 2012 c. 21 Sch. 17 para. 19
- s. 33(3) inserted by S.I. 2014/3329 art. 35
- s. 34(8) (9) inserted by 2012 c. 21 s. 98(3)
- s. 36A inserted by 2012 c. 21 s. 100(4)
- s. 36A heading words inserted by S.I. 2014/3329 art. 36(4)
- s. 36A(1) words inserted by S.I. 2014/3329 art. 36(2)
- s. 36A(2) words inserted by S.I. 2014/3329 art. 36(2)
- s. 36A(4)(5) inserted by S.I. 2014/3329 art. 36(3)
- s. 39(4A)(4B) inserted by S.I. 2014/3329 art. 38(a)
- s. 39A inserted by 2012 c. 21 s. 102(4)
- s. 39A words substituted by S.I. 2013/504 reg. 25(3)
- s. 39B inserted by S.I. 2014/3329 art. 39
- s. 41(1)(c) (ca) substituted for s. 41(1)(c) and word by 2012 c. 21 Sch. 17 para. 20
- s. 41(2)(c) and words inserted by S.I. 2014/3329 art. 40(2)
- s. 41(4) inserted by S.I. 2014/3329 art. 40(3)
- s. 41A inserted by 2013 c. 33 Sch. 2 para. 5(1)
- s. 41A(3) words substituted by S.I. 2014/3329 art. 41
- s. 42(5)(a) (aa) substituted for s. 42(5)(a) and word by 2012 c. 21 Sch. 17 para. 21
- s. 42A inserted by 2012 c. 21 s. 97(5)
- s. 43(7)(a) (aa) substituted for s. 43(7)(a) and word by 2012 c. 21 Sch. 17 para. 22
- s. 44(4A) inserted by 2012 c. 21 s. 97(6)(b)
- s. 44(4A) words inserted by 2013 c. 33 Sch. 2 para. 16(d)(i)
- s. 44(4A)(b) words substituted by 2013 c. 33 Sch. 2 para. 16(d)(ii)

- s. 44(6)(a) (aa) substituted for s. 44(6)(a) and word by 2012 c. 21 Sch. 17 para. 23
- s. 44A-44C inserted by 2013 c. 33 Sch. 2 para. 5(3)
- s. 44A(5) words substituted by S.I. 2014/3329 art. 45
- s. 44B(1)-(3C) substituted for s. 44B(1)-(3) by S.I. 2016/1239 art. 11(2)
- s. 44B(1) words substituted by S.I. 2014/3329 art. 46(2)
- s. 44B(2) words substituted by S.I. 2014/3329 art. 46(3)
- s. 44B(3) words inserted by S.I. 2014/3329 art. 46(4)(a)
- s. 44B(3) words inserted by S.I. 2014/3329 art. 46(4)(b)
- s. 44B(3) words inserted by S.I. 2014/3329 art. 46(4)(c)
- s. 44B(4) words inserted by S.I. 2016/1239 art. 11(3)
- s. 44B(4) words substituted by S.I. 2014/3329 art. 46(5)(a)
- s. 44B(4) words substituted by S.I. 2014/3329 art. 46(5)(b)
- s. 44D 44E inserted by S.I. 2016/1239 art. 13(1)
- s. 44BA inserted by S.I. 2016/1239 art. 12(1)
- s. 45(5A) inserted by 2012 c. 21 s. 98(4)
- s. 45(8)(a) (aa) substituted for s. 45(8)(a) and word by 2012 c. 21 Sch. 17 para. 24
- s. 46(3A) inserted by 2012 c. 21 s. 97(7)(b)
- s. 46(5A) inserted by 2012 c. 21 s. 98(5)
- s. 46(7)(a) (aa) substituted for s. 46(7)(a) and word by 2012 c. 21 Sch. 17 para. 25
- s. 47(1A) inserted by S.I. 2014/3329 art. 47
- s. 48A(1) words inserted by 2012 c. 21 s. 97(8)
- s. 48B-48W and cross-heading inserted by 2013 c. 33 Sch. 2 para. 4
- s. 48B(5) word omitted by S.I. 2014/3329 art. 48(3)
- s. 48B(5) words inserted by S.I. 2014/3329 art. 48(3)
- s. 48B(7A) inserted by S.I. 2014/3329 art. 48(2)
- s. 48B(8) words substituted by S.I. 2014/3329 art. 48(4)(a)
- s. 48B(8)(e) words inserted by S.I. 2014/3329 art. 48(4)(b)
- s. 48B(8)(f) omitted by S.I. 2014/3329 art. 48(4)(c)
- s. 48B(8)(g) words substituted by S.I. 2014/3329 art. 48(4)(d)
- s. 48B(8)(h) substituted by S.I. 2014/3329 art. 48(4)(e)
- s. 48B(8)(j) inserted by S.I. 2014/3329 art. 48(4)(f)
- s. 48B(9)(a) words substituted by S.I. 2014/3329 art. 48(5)
- s. 48B(10)-(14) inserted by S.I. 2014/3329 art. 48(6)
- s. 48C(1) substituted for s. 48C(1)-(3) by S.I. 2014/3329 art. 49(2)
- s. 48C(4) words substituted by S.I. 2014/3329 art. 49(3)
- s. 48D(3) omitted by S.I. 2014/3329 art. 50
- s. 48H(1) words substituted by S.I. 2014/3329 art. 51
- s. 48I-48K omitted by S.I. 2014/3329 art. 52
- s. 48L(3)(b) words inserted by S.I. 2014/3329 art. 53(2)(a)
- s. 48L(3)(c)(d) inserted by S.I. 2014/3329 art. 53(2)(b)
- s. 48L(4A) inserted by S.I. 2014/3329 art. 53(3)
- s. 48L(5)(b) words substituted by S.I. 2014/3329 art. 53(4)
- s. 48L(6) substituted by S.I. 2014/3329 art. 53(5)
- s. 48L(6A) inserted by S.I. 2014/3329 art. 53(6)
- s. 48M omitted by S.I. 2014/3329 art. 54
- s. 48N heading words inserted by S.I. 2014/3329 art. 55(4)
- s. 48N(1) words inserted by S.I. 2014/3329 art. 55(2)
- s. 48N(2) words inserted by S.I. 2014/3329 art. 55(2)
- s. 48N(4) inserted by S.I. 2014/3329 art. 55(3)
- s. 48O(5) inserted by S.I. 2014/3329 art. 56
- s. 48T(2) word omitted by S.I. 2014/3329 art. 57
- s. 48T(2)(c) and words inserted by S.I. 2014/3329 art. 57
- s. 48U(3) words substituted by S.I. 2014/3329 art. 58
- s. 48V(5) words substituted by S.I. 2014/3329 art. 59
- s. 48W(6)(a) words substituted by S.I. 2014/3329 art. 60(2)
- s. 48W(8) words substituted by S.I. 2014/3329 art. 60(3)
- s. 48X 48Y and cross-heading inserted by S.I. 2014/3329 art. 61
- s. 48Z and cross-heading inserted by S.I. 2014/3329 art. 62

- s. 48Z(1)(c) word omitted by S.I. 2016/1239 art. 15(2)(a)
- s. 48Z(1)(e) and word inserted by S.I. 2016/1239 art. 15(2)(b)
- s. 48Z(5) words substituted by S.I. 2016/1239 art. 15(3)
- s. 48Z(6A)(6B) inserted by S.I. 2016/1239 art. 15(4)
- s. 48WA inserted by S.I. 2016/1239 art. 14
- s. 49(2A) inserted by 2013 c. 33 Sch. 2 para. 6(1)(b)
- s. 52A inserted by 2013 c. 33 Sch. 2 para. 6(3)
- s. 53(1)(i)-(k) inserted by 2013 c. 33 Sch. 2 para. 6(4)(f)
- s. 53(1)(dza) inserted by 2013 c. 33 Sch. 2 para. 6(4)(c)
- s. 53(1)(zza) inserted by 2013 c. 33 Sch. 2 para. 6(4)(a)
- s. 53(1)(zzb) inserted by S.I. 2016/1239 art. 16(a)
- s. 53(1)(da) inserted by 2012 c. 21 s. 97(9)(b)
- s. 53(1)(fa) inserted by 2013 c. 33 Sch. 2 para. 6(4)(d)
- s. 53(1)(fb)(fc) inserted by S.I. 2016/1239 art. 16(c)
- s. 53(1)(za) inserted by 2012 c. 21 s. 97(9)(a)
- s. 53(1)(za) words omitted by S.I. 2016/1239 art. 16(b)
- s. 53(1)(zb) inserted by 2013 c. 33 Sch. 2 para. 6(4)(b)
- s. 60A 60B inserted by 2013 c. 33 Sch. 2 para. 6(8)
- s. 60B(2)(a) words substituted by S.I. 2014/3329 art. 68(a)
- s. 60B(2)(a) words substituted by S.I. 2014/3329 art. 68(b)
- s. 61(1)(e) and word inserted by 2013 c. 33 Sch. 2 para. 6(9)(c)
- s. 61(1)(ca) inserted by 2013 c. 33 Sch. 2 para. 6(9)(b)
- s. 62(1)(ba) inserted by 2013 c. 33 Sch. 2 para. 6(10)
- s. 62A and cross-heading inserted by S.I. 2014/3329 art. 69
- s. 62A(1A) inserted by S.I. 2016/1239 art. 17(2)
- s. 62A(6) word substituted by S.I. 2016/1239 art. 17(3)(a)
- s. 62A(6) words omitted by S.I. 2016/1239 art. 17(3)(b)
- s. 62B-62E and cross-heading inserted by S.I. 2014/3329 art. 70
- s. 63(1A) inserted by S.I. 2014/3329 art. 71(3)
- s. 63(3A) inserted by S.I. 2014/3329 art. 71(4)
- s. 63(4A) inserted by S.I. 2014/3329 art. 71(5)
- s. 64(4)-(6) substituted for s. 64(4) by S.I. 2014/3329 art. 72(3)
- s. 64(7) inserted by S.I. 2014/3329 art. 72(4)
- s. 66(1A) inserted by 2013 c. 33 Sch. 2 para. 18(c)
- s. 66(1A) words inserted by S.I. 2014/3329 art. 74(4)
- s. 66(1ZA) inserted by S.I. 2014/3329 art. 74(3)
- s. 66(3A) inserted by S.I. 2014/3329 art. 74(5)
- s. 66(4A) inserted by S.I. 2014/3329 art. 74(6)
- s. 67(4)-(6) substituted for s. 67(4) by S.I. 2014/3329 art. 75(3)
- s. 70A-70D inserted by S.I. 2014/3329 art. 77
- s. 71(1)(d) and word inserted by 2013 c. 33 Sch. 2 para. 21(b)
- s. 71(1)(za) inserted by S.I. 2014/3329 art. 78
- s. 72(1)(d) and word inserted by 2013 c. 33 Sch. 2 para. 22(b)
- s. 73(1)(d) and word inserted by 2013 c. 33 Sch. 2 para. 23(b)
- s. 73(1)(e) and word inserted by S.I. 2014/3329 art. 80(1)(b)
- s. 73(1)(za) inserted by S.I. 2014/3329 art. 80(1)(a)
- s. 74(5A) inserted by S.I. 2014/3329 art. 81(4)
- s. 75(5)(ca) inserted by 2012 c. 21 s. 101(4)
- s. 75(5)(cb) inserted by 2012 c. 21 s. 102(5)
- s. 75(5)(cb) word omitted by S.I. 2016/1239 art. 29(4)(a)(i)
- s. 75(5)(cc)(cd) inserted by S.I. 2016/1239 art. 29(4)(a)(ii)
- s. 75(9) inserted by S.I. 2016/1239 art. 29(4)(b)
- s. 76(5) inserted by S.I. 2014/3329 art. 82(4)
- s. 78A inserted by S.I. 2014/3329 art. 85
- s. 79A inserted by 2012 c. 21 s. 99(1)
- s. 80A inserted by 2013 c. 33 Sch. 2 para. 25
- s. 81A inserted by 2012 c. 21 s. 99(2)
- s. 81A heading words substituted by 2013 c. 33 Sch. 2 para. 26(b)

- s. 81A words substituted by S.I. 2014/3329 art. 88
- s. 81A(1) words substituted by 2013 c. 33 Sch. 2 para. 26(a)
- s. 81B-81D inserted by 2012 c. 21 s. 100(5)
- s. 81B(2)(2A) substituted for s. 81B(2) by S.I. 2014/3329 art. 90(2)
- s. 81B(3) words substituted by S.I. 2014/3329 art. 90(3)
- s. 81B(9) inserted by S.I. 2014/3329 art. 90(4)
- s. 81C heading words inserted by S.I. 2014/3329 art. 93(5)
- s. 81C(1)(a) word omitted by S.I. 2014/3329 art. 93(2)(a)
- s. 81C(1)(aa) inserted by S.I. 2014/3329 art. 93(2)(b)
- s. 81C(1A)(1B) inserted by S.I. 2014/3329 art. 93(3)
- s. 81C(2) words inserted by S.I. 2014/3329 art. 93(4)(a)
- s. 81C(2) words substituted by S.I. 2014/3329 art. 93(4)(b)
- s. 81D(1)(a) words inserted by S.I. 2014/3329 art. 95(2)
- s. 81D(6) words substituted by 2013 c. 33 Sch. 2 para. 7(3)(a)
- s. 81D(6) words substituted by S.I. 2014/3329 art. 95(3)
- s. 81D(7) words substituted by 2013 c. 33 Sch. 2 para. 7(3)(b)
- s. 81AA inserted by S.I. 2014/3329 art. 89
- s. 81AA(8)(b) words omitted by S.I. 2016/1239 art. 18
- s. 81BA inserted by 2013 c. 33 Sch. 2 para. 7(1)
- s. 81BA(2)(2A) substituted for s. 81BA(2) by S.I. 2014/3329 art. 92(2)
- s. 81BA(3) words substituted by S.I. 2014/3329 art. 92(3)
- s. 81BA(7) inserted by S.I. 2014/3329 art. 92(4)
- s. 81CA inserted by 2013 c. 33 Sch. 2 para. 7(2)
- s. 81CA(2) words substituted by S.I. 2014/3329 art. 94(2)
- s. 81CA(5) words substituted by S.I. 2014/3329 art. 94(3)(a)
- s. 81CA(5)(b)(i) words substituted by S.I. 2014/3329 art. 94(3)(b)
- s. 81CA(5)(c) words substituted by S.I. 2014/3329 art. 94(3)(c)
- s. 81ZBA inserted by S.I. 2014/3329 art. 91
- s. 82(5)(a) (aa) substituted for s. 82(5)(a) and word by 2012 c. 21 Sch. 17 para. 27(3)
- s. 83(1)(aa) inserted by S.I. 2014/3329 art. 96(1)
- s. 83A and cross-heading inserted by 2012 c. 21 Sch. 17 para. 28
- s. 83A table words inserted by S.I. 2016/1239 art. 9(2)
- s. 83A table words inserted by S.I. 2016/1239 art. 13(4)
- s. 83A(2) words inserted by 2013 c. 33 Sch. 2 para. 8
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(2)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(3)(c)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(4)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(6)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(7)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(9)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(10)
- s. 83A(2) table words inserted by S.I. 2014/3329 art. 99(11)
- s. 83A(2) table words omitted by S.I. 2014/3329 art. 99(3)(b)
- s. 83A(2) table words omitted by S.I. 2014/3329 art. 99(5)
- s. 83A(2) table words substituted by S.I. 2014/3329 art. 99(3)(a)
- s. 83A(2) table words substituted by S.I. 2014/3329 art. 99(8)
- s. 83Z1(1) word substituted by 2016 c. 14 Sch. 2 para. 54(2)(a)
- s. 83Z1(1) words substituted by 2016 c. 14 Sch. 2 para. 54(2)(b)
- s. 83Z1(2)(b) omitted by 2016 c. 14 Sch. 2 para. 54(3)
- s. 83Z1(3) word substituted by 2016 c. 14 Sch. 2 para. 54(4)
- s. 83ZW(2) s. 83ZW(3) renumbered as s. 83ZW(2) by S.I. 2016/1239 art. 19
- s. 83ZY(10) words substituted by 2018 c. 12 Sch. 19 para. 156(2)
- s. 83ZY(11) words inserted by 2018 c. 12 Sch. 19 para. 156(3)
- s. 83ZZ(a) word inserted by 2016 c. 14 Sch. 2 para. 53(a)
- s. 83ZZ(b) omitted by 2016 c. 14 Sch. 2 para. 53(b)
- s. 84(b) word substituted by S.I. 2016/1239 art. 20(a)
- s. 84(b) words substituted by S.I. 2016/1239 art. 20(b)
- s. 84A-84D inserted by S.I. 2014/3344 art. 2(3)

- s. 84B(1) words inserted by S.I. 2016/1239 art. 21(2)(a)
- s. 84B(2) words inserted by S.I. 2016/1239 art. 21(2)(b)
- s. 84B(5) words inserted by S.I. 2016/1239 art. 21(2)(b)
- s. 84B(7) words inserted by S.I. 2016/1239 art. 21(2)(b)
- s. 84B(8) words inserted by S.I. 2016/1239 art. 21(2)(c)
- s. 84D heading words inserted by S.I. 2016/1239 art. 22(10)
- s. 84D(A1) inserted by S.I. 2016/1239 art. 22(2)
- s. 84D(2) words inserted by S.I. 2016/1239 art. 22(3)(a)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(a)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(b)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(c)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(d)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(e)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(f)
- s. 84D(2) Table words inserted by S.I. 2016/1239 art. 22(4)(g)
- s. 84D(2)(b) words inserted by S.I. 2016/1239 art. 22(3)(b)(i)
- s. 84D(2)(b)(ii) words inserted by S.I. 2016/1239 art. 22(3)(b)(ii)
- s. 84D(3)(b) word inserted by S.I. 2016/1239 art. 22(5)
- s. 84D(5A) inserted by S.I. 2016/1239 art. 22(6)
- s. 84D(6) words inserted by S.I. 2016/1239 art. 22(7)
- s. 84D(7) words inserted by S.I. 2016/1239 art. 22(8)
- s. 84D(8) words inserted by S.I. 2016/1239 art. 22(9)(a)
- s. 84D(8) words inserted by S.I. 2016/1239 art. 22(9)(b)
- s. 84ZA inserted by S.I. 2016/1239 art. 21(1)
- s. 89A and cross-heading inserted by 2012 c. 21 s. 101(5)
- s. 89A(1) table words omitted by S.I. 2016/1239 art. 23
- s. 89A(1) words substituted by S.I. 2014/3329 art. 101(2)
- s. 89A(2)(3) substituted for s. 89A(2) by S.I. 2014/3329 art. 101(3)
- s. 89B-89G and cross-heading inserted by 2012 c. 21 s. 102(6)
- s. 89B(1) words substituted by S.I. 2014/3329 art. 102(2)
- s. 89B(1)(za) inserted by 2013 c. 33 Sch. 2 para. 9(a)
- s. 89B(1A) inserted by 2013 c. 33 Sch. 2 para. 9(b)
- s. 89B(1ZA) inserted by S.I. 2014/3329 art. 102(3)
- s. 89B(1ZA) words inserted by S.I. 2016/1239 art. 24
- s. 89B(2) word substituted by 2013 c. 33 Sch. 2 para. 9(c)
- s. 89B(6) words inserted by 2013 c. 33 Sch. 10 para. 7
- s. 89C words substituted by S.I. 2013/504 reg. 25(3)
- s. 89D words substituted by S.I. 2013/504 reg. 25(3)
- s. 89E(1) words substituted by S.I. 2013/504 reg. 25(4)
- s. 89F words substituted by S.I. 2013/504 reg. 25(3)
- s. 89G(1) substituted by S.I. 2013/504 reg. 25(5)(a)
- s. 89G(2) words substituted by S.I. 2013/504 reg. 25(5)(b)
- s. 89G(3) substituted by S.I. 2013/504 reg. 25(5)(c)
- s. 89G(4) words omitted by S.I. 2013/504 reg. 25(5)(d)
- s. 89L(2)(c)(i) words inserted by S.I. 2016/1239 art. 25(a)(i)
- s. 89L(2)(c)(i) words omitted by 2016 c. 14 Sch. 2 para. 55
- s. 89L(2)(c)(ii) words substituted by S.I. 2016/1239 art. 25(a)(ii)
- s. 89L(2)(d) s. 89L(2)(c)(iii) renumbered as s. 89L(2)(d) by S.I. 2016/1239 art. 25(b)
- s. 96(2)(b)(ai) inserted by S.I. 2014/3329 art. 104(2)(ii)
- s. 103(7) inserted by S.I. 2018/208 reg. 5(2)
- s. 113(2)(b)(i) (ia) substituted for s. 113(2)(b)(i) by 2012 c. 21 Sch. 17 para. 41
- s. 115(2)(b)(i) (ia) substituted for s. 115(2)(b)(i) by 2012 c. 21 Sch. 17 para. 42
- s. 120(8A) inserted by 2013 c. 33 Sch. 2 para. 10(b)
- s. 120(10)(d) and word inserted by 2013 c. 33 Sch. 2 para. 10(c)
- s. 120(11) inserted by 2013 c. 33 Sch. 2 para. 10(d)
- s. 120A inserted by S.I. 2014/3329 art. 106
- s. 129A inserted by 2012 c. 21 Sch. 17 para. 45
- s. 129A(2) table words omitted by 2016 c. 14 Sch. 2 para. 59(3)(b)

- s. 129A(2) table words substituted by 2016 c. 14 Sch. 2 para. 59(2)
- s. 129A(2) table words substituted by 2016 c. 14 Sch. 2 para. 59(3)(a)
- s. 129A(2) table words substituted by 2016 c. 14 Sch. 2 para. 59(4)
- s. 145(7) inserted by S.I. 2018/208 reg. 5(4)
- s. 145A inserted by 2012 c. 21 s. 103
- s. 145A(1)(b) words inserted by S.I. 2014/3329 art. 107
- s. 149(2)(ba) inserted by S.I. 2016/1239 art. 26(10)(b)
- s. 152A inserted by 2013 c. 33 Sch. 2 para. 29
- s. 152A(1A) inserted by S.I. 2016/1239 art. 26(13)(a)
- s. 152A(2) words inserted by S.I. 2016/1239 art. 26(13)(b)
- s. 154(2A) inserted by S.I. 2018/208 reg. 5(6)(a)
- s. 154(3A) inserted by S.I. 2018/208 reg. 5(6)(c)
- s. 157A inserted by 2012 c. 21 Sch. 17 para. 50
- s. 159A inserted by 2012 c. 21 s. 101(6)
- s. 182(1A) inserted by 2017 c. 30 Sch. 9 para. 4(3)
- s. 183(e)-(i) substituted for s. 183(e) and word by 2012 c. 21 Sch. 17 para. 53(3)
- s. 183(j)(k) inserted by S.I. 2017/1167 art. 2(3)(c)
- s. 183(ba) inserted by S.I. 2017/1167 art. 2(3)(a)
- s. 184(4) inserted by S.I. 2017/1167 art. 2(4)
- s. 186A inserted by 2012 c. 21 s. 104(2)
- s. 186A(2) words inserted by S.I. 2017/1167 art. 2(6)(a)(ii)
- s. 186A(2)(a) words inserted by S.I. 2017/1167 art. 2(6)(a)(i)
- s. 186A(2)(b) word omitted by 2017 c. 30 Sch. 9 para. 8
- s. 186A(2A) inserted by S.I. 2017/1167 art. 2(6)(b)
- s. 186A(4) word omitted by 2017 c. 30 Sch. 9 para. 8
- s. 186A(4) words inserted by S.I. 2017/1167 art. 2(6)(c)
- s. 191(4)(b) words inserted by S.I. 2017/1167 art. 2(11)(d)
- s. 192(2)(a)(b) word omitted by 2017 c. 30 Sch. 9 para. 14
- s. 192(2)(a) words inserted by S.I. 2017/1167 art. 2(12)(a)(i)
- s. 192(2)(b) words inserted by S.I. 2017/1167 art. 2(12)(a)(ii)
- s. 195(1)(a) words in s. 195(1) renumbered as s. 195(1)(a) by S.I. 2017/1167 art. 2(15)(a)(i)
- s. 195(1)(b) and word inserted by S.I. 2017/1167 art. 2(15)(a)(ii)
- s. 199(3A) inserted by S.I. 2017/1167 art. 2(19)(c)
- s. 200(2A) inserted by S.I. 2017/1167 art. 2(20)(b)
- s. 201(1A) inserted by S.I. 2017/1167 art. 2(21)(b)
- s. 202A inserted by 2012 c. 21 s. 104(7)
- s. 202A(2) words inserted by S.I. 2017/1167 art. 2(23)(b)
- s. 202A(2)(a) word omitted by 2017 c. 30 Sch. 9 para. 24
- s. 202A(2)(a) words inserted by S.I. 2017/1167 art. 2(23)(a)
- s. 202A(3) words inserted by S.I. 2017/1167 art. 2(23)(c)
- s. 202A(3)(a) word omitted by 2017 c. 30 Sch. 9 para. 24
- s. 202A(3)(a) words inserted by S.I. 2017/1167 art. 2(23)(a)
- s. 203A 203B inserted by 2012 c. 21 s. 104(8)
- s. 204(1A) inserted by 2012 c. 21 s. 104(9)(a)
- s. 204(1A) word omitted by 2017 c. 30 Sch. 9 para. 26
- s. 204(1A) words inserted by S.I. 2017/1167 art. 2(25)(b)
- s. 204(4)(b) (ba) substituted for s. 204(4)(b) by 2012 c. 21 s. 104(9)(c)
- s. 204(4)(ba) omitted by 2016 c. 14 Sch. 2 para. 60
- s. 205(1A) inserted by S.I. 2017/1167 art. 2(26)
- s. 206A(4)(a) words substituted by 2012 c. 21 s. 104(10)(a)
- s. 206A(6)(b) (ba) substituted for s. 206A(6)(b) and word by 2012 c. 21 s. 104(10)(b)
- s. 206B inserted by 2012 c. 21 s. 105
- s. 210(a) words inserted by 2016 c. 14 s. 38(3)(b)
- s. 210(a) words renumbered as s. 210(a) by 2016 c. 14 s. 38(3)(a)
- s. 210(b) inserted by 2016 c. 14 s. 38(3)(c)
- s. 213(1) words inserted by 2016 c. 14 s. 38(4)(b)



- s. 213(1) words renumbered as s. 213(1) by 2016 c. 14 s. 38(4)(a)
- s. 213(2) inserted by 2016 c. 14 s. 38(4)(c)
- s. 214A inserted by 2016 c. 14 s. 38(5)
- s. 220(4A) inserted by 2013 c. 33 Sch. 2 para. 30
- s. 232(2)(aa)(ab) inserted by S.I. 2017/443 reg. 3(a)
- s. 232(2A) inserted by S.I. 2017/443 reg. 3(b)
- s. 232(5B) words substituted by 2012 c. 21 Sch. 17 para. 55(3)
- s. 232(5B) words substituted by S.I. 2013/636 Sch. para. 10
- s. 232(7) inserted by 2012 c. 21 Sch. 17 para. 55(4)
- s. 234(8)(b) (ba) substituted for s. 234(8)(b) by 2012 c. 21 Sch. 17 para. 56
- s. 235(6) inserted by 2012 c. 21 Sch. 17 para. 57
- s. 244(2A) inserted by 2012 c. 21 Sch. 2 para. 3(3)
- s. 246(2)(b) (ba) substituted for s. 246(2)(b) by 2012 c. 21 Sch. 17 para. 58(a)
- s. 246(2)(ca) inserted by 2013 c. 33 s. 95
- s. 256A and cross-heading inserted by 2013 c. 33 Sch. 2 para. 11
- s. 256A(1)(a) words inserted by S.I. 2014/3329 art. 109(a)
- s. 256A(2) words substituted by S.I. 2014/3329 art. 109(b)
- s. 256B inserted by 2016 c. 14 Sch. 2 para. 62
- s. 258A inserted by 2012 c. 21 s. 101(7)
- s. 258A(1) words substituted by S.I. 2013/3115 Sch. 2 para. 45(3)
- s. 259(5)(da) inserted by 2013 c. 33 Sch. 2 para. 31(d)
- s. 259(5)(ka) inserted by 2013 c. 33 Sch. 2 para. 31(e)