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## SCHEDULES

### SCHEDULE 19

#### THE BANK LEVY

#### PART 6

##### COLLECTION AND MANAGEMENT

##### *Responsibility for collection and management*

- 49 (1) The Commissioners for Her Majesty's Revenue and Customs are responsible for the collection and management of the bank levy.
- (2) In this Part of this Schedule “ HMRC ” means Her Majesty's Revenue and Customs.

##### *Payment of the bank levy through the corporation tax system*

- 50 (1) This paragraph applies where the bank levy is charged as provided for by paragraph 4.
- (2) The bank levy is to be treated as if it were an amount of corporation tax chargeable on the relevant group's responsible member (see paragraph 54) for the accounting period or periods determined in accordance with the following sub-paragraphs.
- (3) Subject to what follows, the accounting period for which the bank levy is to be treated as if it were an amount of corporation tax chargeable is to be—
- (a) the responsible member's accounting period which ends at the same time as the chargeable period, or
  - (b) if it does not have an accounting period which ends at that time, its accounting period during which the chargeable period ends.
- (4) If a proportion (“X%”) of the chargeable period falls in any other accounting period of the responsible member, X% of the bank levy is to be treated as if it were an amount of corporation tax chargeable for that other accounting period.
- 51 (1) This paragraph applies where the bank levy is charged as provided for by paragraph 5.
- (2) The bank levy is to be treated as if it were an amount of corporation tax chargeable on the relevant entity for the accounting period or periods determined in accordance with the following sub-paragraphs.
- (3) Subject to what follows, the accounting period for which the bank levy is to be treated as if it were an amount of corporation tax chargeable is to be—
- (a) the relevant entity's accounting period which ends at the same time as the chargeable period, or

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- (b) if it does not have an accounting period which ends at that time, its accounting period during which the chargeable period ends.
- (4) If a proportion (“X%”) of the chargeable period falls in any other accounting period of the relevant entity, X% of the bank levy is to be treated as if it were an amount of corporation tax chargeable for that other accounting period.
- 52 (1) Paragraphs 50(2) and 51(2) are to be taken as applying all enactments applying generally to corporation tax.
- (2) This is subject to—
  - (a) any provisions of the Taxes Acts (within the meaning of TMA 1970),
  - (b) any necessary modifications, and
  - (c) sub-paragraph (5).
- (3) The enactments mentioned in sub-paragraph (1) include—
  - (a) those relating to returns of information and the supply of accounts, statements and reports,
  - (b) those relating to the assessing, collecting and receiving of corporation tax,
  - (c) those conferring or regulating a right of appeal, and
  - (d) those concerning administration, penalties, interest on unpaid tax and priority of tax in cases of insolvency under the law in any part of the United Kingdom.
- (4) Accordingly—
  - (a) TMA 1970 is to have effect as if any reference to corporation tax included the bank levy where it is treated by paragraph 50(2) or 51(2) as an amount of corporation tax chargeable on an entity, and
  - (b) in particular, where the bank levy is so treated, it is due and payable as an amount of corporation tax in accordance with section 59D of TMA 1970, subject to section 59E of that Act.
- (5) Nothing in section 53 of this Act (leases and changes to accounting standards) has effect in relation to the bank levy or any provision of this Schedule.

*Joint and several liability*

- 53 (1) This paragraph applies where the bank levy is charged as provided for by paragraph 4.
- (2) The entities within sub-paragraph (3) are jointly and severally liable for the bank levy liability of the relevant group's responsible member (see paragraph 54) for an accounting period; and HMRC may enforce that liability against any of those entities accordingly.

[<sup>F1</sup>(2A) But sub-paragraph (2) is subject to paragraph 53A (ring-fenced bodies).]

- (3) The entities within this sub-paragraph are—
  - (a) if the relevant group is a relevant non-banking group, all relevant members of the relevant group within the charge to corporation tax as at the end of the chargeable period, or
  - (b) otherwise, all members of the relevant group within the charge to corporation tax as at the end of the chargeable period.

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- (4) In sub-paragraph (3)(a) “relevant member” means a member of the relevant group which—
- (a) is a member of a [<sup>F2</sup>UK sub-group],
  - [<sup>F3</sup>(b) is a chargeable UK resident entity which is a banking entity (see paragraph 15C(2)),]
  - <sup>F4</sup>(c) .....
  - (d) is a relevant foreign bank [<sup>F5</sup>which is a member of the relevant group].
- (5) An entity's liability by virtue of sub-paragraph (2) is not affected if, after the end of the chargeable period, it ceases to be within the charge to corporation tax.
- (6) An entity is not within sub-paragraph (3) if, as at the end of the chargeable period, it is—
- (a) a securitisation company,
  - (b) a covered bond vehicle, or
  - (c) an entity of a kind prescribed by an order made by the Treasury.
- (7) In sub-paragraph (6)—
- “capital market arrangement” has the same meaning as in section 72B(1) of the Insolvency Act 1986 (see paragraph 1 of Schedule 2A to that Act);
  - “covered bond vehicle” means a limited liability partnership—
    - (a) which is a party to a capital market arrangement, or a transaction in pursuance of a capital market arrangement,
    - (b) whose trade or business (ignoring any incidental activities) consists wholly of one or both of the following—
      - (i) providing guarantees, and
      - (ii) acquiring, owning and managing assets directly or indirectly forming the whole or part of the security for the capital market arrangement, and
    - (c) which is within the charge to corporation tax;
  - “limited liability partnership” includes an entity established under the law of a territory outside the United Kingdom of a similar character to a limited liability partnership;
  - “securitisation company” means a company of the kind mentioned in paragraphs (a) to (e) of section 83(2) of FA 2005 or paragraphs (a) to (e) of regulation 4(2) of the Taxation of Securitisation Companies Regulations 2006 ( S.I. 2006/3296).
- (8) The responsible member's “bank levy liability” for an accounting period—
- (a) is the member's liability for corporation tax for that period as calculated in accordance with paragraph 8 of Schedule 18 to FA 1998 so far as the tax calculated consists of the bank levy by virtue of paragraph 50(2) of this Schedule, and
  - (b) includes any interest or penalties payable in relation to that tax so far as it consists of the bank levy.
- (9) An order under sub-paragraph (6) may have retrospective effect in relation to—
- (a) any chargeable period in which the order is made, or
  - (b) in the case of an order made on or before 31 December 2011, any chargeable period ending on or after 1 January 2011.

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- (10) Orders under sub-paragraph (6) are to be made by statutory instrument.
- (11) A statutory instrument containing an order under sub-paragraph (6) is subject to annulment in pursuance of a resolution of the House of Commons.

#### Textual Amendments

- F1** Sch. 19 para. 53(2A) inserted (with effect in accordance with Sch. 9 para. 36 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 18](#)
- F2** Words in Sch. 19 para. 53(4)(a) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 12\(a\)](#)
- F3** Sch. 19 para. 53(4)(b) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 12\(b\)](#)
- F4** Sch. 19 para. 53(4)(c) omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 12\(c\)](#)
- F5** Words in Sch. 19 para. 53(4)(d) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 12\(d\)](#)

[<sup>F6</sup>53A(1) This paragraph applies where—

- (a) an entity (the “ring-fenced entity”) which is a member of the relevant group is—
    - (i) a ring-fenced body, or
    - (ii) a member of a ring-fenced body sub-group,
 or both, and
  - (b) the entity is not the relevant group’s responsible member.
- (2) The ring-fenced entity is jointly and severally liable for the bank levy liability of the relevant group’s responsible member under paragraph 53(2) only so far as the liability is—
- (a) attributable to the ring-fenced body sub-group of which the ring-fenced entity is a member, or
  - (b) if the ring-fenced entity is not a member of a ring-fenced body sub-group, attributable to that entity.
- (3) For the purposes of sub-paragraph (2)—
- (a) the bank levy liability that is attributable to a ring-fenced body sub-group is the amount of the bank levy that would be charged for the chargeable period in relation to that sub-group if it were “the relevant group” for the purposes of this Part;
  - (b) the bank levy liability that is attributable to a ring-fenced entity is the amount of the bank levy that would be charged for the chargeable period in relation to that entity if it were “the relevant entity” for the purposes of this Part.
- (4) “Ring-fenced body” has the same meaning as in the Financial Services and Markets Act 2000 (see section 142A of that Act).
- (5) A “ring-fenced body sub-group” is a group of entities consisting of—
- (a) an RFB parent undertaking and its subsidiaries, or
  - (b) a ring-fenced body, which is not a subsidiary of an RFB parent undertaking, and the ring-fenced body’s subsidiaries.

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- (6) “RFB parent undertaking” means a body corporate which is subject to rules made under section 192JA of the Financial Services and Markets Act 2000 (rules applying to parent undertakings of ring-fenced bodies).]

#### Textual Amendments

- F6** Sch. 19 para. 53A inserted (with effect in accordance with Sch. 9 para. 36 of the amending Act) by Finance Act 2018 (c. 3), [Sch. 9 para. 19](#)

#### *Meaning of “the responsible member”*

- 54 (1) This paragraph applies where the bank levy is charged as provided for by paragraph 4.
- (2) In this paragraph and paragraph 55 “chargeable member” means a member of the relevant group within paragraph 53(3).
- (3) The relevant group's responsible member is the entity (“E”) in relation to which the following requirements are met—
- (a) E is a chargeable member of the relevant group,
  - (b) E has an accounting period for corporation tax purposes which is the same as the chargeable period,
  - [<sup>F7</sup>(c) either—
    - (i) during the nomination period the parent entity, or another entity acting on behalf of the parent entity, nominated E to HMRC to be the responsible member, or
    - (ii) the renewal conditions are met in relation to E, and
  - (d) HMRC did not—
    - (i) in a case within paragraph (c)(i), reject E's nomination;
    - (ii) in a case within paragraph (c)(ii), make a determination under paragraph 55A.]
- See [<sup>F8</sup>paragraphs 55 and 55A] for further provision about nominations [<sup>F9</sup>and renewals].
- [<sup>F10</sup>(3A) The renewal conditions are met in relation to E if—
- (a) E was the relevant group's responsible member at the end of the immediately preceding chargeable period, and
  - (b) neither the parent entity, nor another entity acting on behalf of the parent entity, nominated an entity other than E during the nomination period.
- (3B) In sub-paragraphs (3) and (3A), “nomination period” means the first 45 days of the chargeable period.]
- (4) If—
- (a) no entity meets the requirements in sub-paragraph (3) and the relevant group is a UK banking group or a building society group, and
  - (b) the parent entity is a chargeable member of the relevant group,
- the responsible member is the parent entity.

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(5) If no entity meets the requirements in sub-paragraph (3) and the relevant group is a foreign banking group or a relevant non-banking group, the responsible member is the entity in relation to which the following requirements are met—

- (a) it is a chargeable member of the relevant group,
- (b) it has an accounting period for corporation tax purposes which is the same as the chargeable period, and
- (c) it is—
  - (i) the relevant member with the largest amount of [<sup>F11</sup>UK-based equity and liabilities or UK-allocated equity and liabilities], or
  - (ii) if the relevant member with the largest amount of [<sup>F12</sup>UK-based equity and liabilities or UK-allocated equity and liabilities] is a [<sup>F13</sup>UK sub-group], the entity which is the parent or parent undertaking for that sub-group.

(6) In sub-paragraph (5)(c) “relevant member” [<sup>F14</sup>means]—

- [<sup>F15</sup>(a) a chargeable UK resident entity which is a member of the relevant group;
- (b) a UK sub-group of the relevant group;
- (c) a relevant foreign bank which is a member of the relevant group.]

[<sup>F16</sup>(6A) Sub-paragraph (6B) applies if—

- (a) HMRC rejects E’s nomination (see sub-paragraph (3)(d)(i)), and
- (b) within the period of 30 days after the day on which HMRC rejects the nomination, HMRC and the parent entity, or another entity acting on behalf of the parent entity, agree that another entity (“A”) which is a chargeable member of the relevant group is to be the relevant group’s responsible member.

(6B) Where this sub-paragraph applies—

- (a) A is the relevant group’s responsible member, and
- (b) sub-paragraphs (4) and (5) do not apply.]

(7) If no entity meets the requirements of sub-paragraph (3) or sub-paragraph (4) or (5) (as the case may be), [<sup>F17</sup>and sub-paragraph (6B) does not apply.] the responsible member is the member of the relevant group determined by HMRC within the period of 30 days after the end of the chargeable period.

(8) HMRC must give written notice of a determination under sub-paragraph (7) to the member concerned within that period.

(9) HMRC cannot determine as the responsible member under sub-paragraph (7)—

- (a) an entity within paragraph 53(6)(a) or (b), or
- (b) an entity of a kind prescribed by an order under paragraph 53(6)(c).

(10) In relation to chargeable periods arising by virtue of paragraph 41 (chargeable periods: entities which do not prepare financial statements), the Treasury may by order modify the time limit applying to determinations under sub-paragraph (7) (including determinations in cases to which paragraph 65(3) applies).

(11) An order under sub-paragraph (10) may amend paragraphs 41 to 44 of Schedule 18 to FA 1998 (discovery assessments and determinations) in relation to any bank levy charged by virtue of paragraph 41 of this Schedule.

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- (12) Orders under sub-paragraph (10) are to be made by statutory instrument.
- (13) A statutory instrument containing an order under sub-paragraph (10) is subject to annulment in pursuance of a resolution of the House of Commons.
- (14) An order under sub-paragraph (10) may have retrospective effect in relation to—
  - (a) any chargeable period in which the order is made, or
  - (b) in the case of an order made on or before 31 December 2011, any chargeable period ending on or after 1 January 2011.

#### Textual Amendments

- F7** Sch. 19 para. 54(3)(c)(d) substituted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(2\)](#)
- F8** Words in Sch. 19 para. 54(3) substituted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(3\)\(a\)](#)
- F9** Words in Sch. 19 para. 54(3) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(3\)\(b\)](#)
- F10** Sch. 19 para. 54(3A)(3B) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(4\)](#)
- F11** Words in Sch. 19 para. 54(5)(c)(i) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 13\(2\)\(a\)](#)
- F12** Words in Sch. 19 para. 54(5)(c)(ii) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 13\(2\)\(b\)\(i\)](#)
- F13** Words in Sch. 19 para. 54(5)(c)(ii) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 13\(2\)\(b\)\(ii\)](#)
- F14** Word in Sch. 19 para. 54(6) inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 13\(3\)\(a\)](#)
- F15** Sch. 19 para. 54(6)(a)-(c) substituted for Sch. 19 para. 54(6)(a)(b) (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 13\(3\)\(b\)](#)
- F16** Sch. 19 para. 54(6A)(6B) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(5\)](#)
- F17** Words in Sch. 19 para. 54(7) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 20\(6\)](#)

- 55 (1) This paragraph applies for the purposes of paragraph 54(3).
- (2) Only one nomination may be made during the chargeable period.
- (3) A nominator may nominate itself.
- (4) HMRC may from time to time publish requirements as to the information to be included with a nomination.
- (5) HMRC may reject a nomination within the period of 30 days starting with the day on which it receives the nomination.
- (6) HMRC may reject a nomination only if—
- (a) the nomination contravenes sub-paragraph (2),
  - (b) information required under sub-paragraph (4) is missing from the nomination, or
  - (c) HMRC has reason to believe that the nominee will turn out—
    - (i) not to be a chargeable member of the relevant group,
    - (ii) not to have an accounting period for corporation tax purposes which is the same as the chargeable period, or
    - (iii) not to have sufficient resources itself to pay the bank levy.

<sup>F18</sup>55A(1) This paragraph applies for the purposes of paragraph 54(3)(c)(ii) and (d)(ii).

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- (2) HMRC may from time to time publish requirements as to the information to be provided by, or on behalf of, the relevant group's responsible member before the end of the nomination period.
- (3) In a case within paragraph 54(3)(c)(ii), HMRC may determine that E is not to be the relevant group's responsible member for the chargeable period.
- (4) A determination under sub-paragraph (3) must be made within the period of 30 days from the end of the nomination period.
- (5) HMRC may make a determination under this paragraph only if—
  - (a) information required under sub-paragraph (2) has not been provided to HMRC, or
  - (b) HMRC has reason to believe that E—
    - (i) has ceased to be a chargeable member of the relevant group,
    - (ii) no longer has an accounting period for corporation tax purposes which is the same as the chargeable period, or
    - (iii) will turn out not to have sufficient resources to pay the bank levy.]

#### Textual Amendments

**F18** Sch. 19 para. 55A inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 21](#)

#### *Consequential amendment to section 1 of PCTA 1968*

- 56 In section 1 of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting certain taxes), in subsection (1) after “corporation tax” insert “, the bank levy”.

#### *Consequential amendments to TMA 1970*

- 57 TMA 1970 is amended as follows.
- 58 (1) Section 59E (provision about when corporation tax is due and payable) is amended as follows.
- (2) In subsection (11), after paragraph (c) insert—
- “(d) to the bank levy where treated as an amount of corporation tax chargeable on a company by paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy).”
- (3) After that subsection insert—
- “(12) Without prejudice to the generality of any provision above—
- (a) in relation to cases where the bank levy is treated as an amount of corporation tax chargeable on a company, regulations under this section may make provision—
- (i) for amounts of the bank levy to be treated as becoming due and payable on dates which fall within the chargeable period (within the meaning of Schedule 19 to the Finance Act 2011);



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- (ii) for payments in respect of any such amounts of the bank levy as are mentioned in sub-paragraph (i) to become due and payable on dates which fall within that period;
  - (b) in relation to cases where a company on which the bank levy is treated as an amount of corporation tax chargeable for an accounting period has made payments in respect of corporation tax for that period, regulations under this section may make provision for or in connection with determining the extent to which those payments are to be treated as being payments of the bank levy;
  - (c) in relation to cases where a company (“ the relevant company ”) has made payments in respect of corporation tax for an accounting period wholly or partly on the assumption that the bank levy will be treated as an amount of corporation tax chargeable on the relevant company for that period, regulations under this section may make provision for or in connection with treating those payments (wholly or partly) to have been made by another company if it turns out that the bank levy is not to be treated as an amount of corporation tax chargeable on the relevant company for that period;
  - (d) where regulations under this section impose a requirement within subsection (2)(j) above to furnish information for purposes related to the bank levy, the regulations may make provision for or in connection with applying Part 7 of Schedule 36 to the Finance Act 2008 in whole or in part (with or without modification) as if the requirement to furnish the information were contained in an information notice within the meaning of that Schedule.”
- 59 At the end of section 59F(6) (provision for paying corporation tax on behalf of group members) insert “, and
- (c) the bank levy where treated as an amount of corporation tax chargeable on a company by paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy).”

*Consequential amendments to Schedule 18 to FA 1998*

- 60 Schedule 18 to FA 1998 (company tax returns) is amended as follows.
- 61 At the end of paragraph 1 insert “, and
- paragraphs 50 and 51 of Schedule 19 to the Finance Act 2011 (the bank levy).”
- 62 After paragraph 3 insert—
- “3A (1) Her Majesty's Revenue and Customs may from time to time publish requirements as to the information, accounts, statements and reports which a company must deliver as part of its company tax return where the company has a tax liability by virtue of paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy); and such information, accounts, statements and reports must be delivered as if the notice to the company under paragraph 3(1) had required them to be delivered (and paragraph 4 is to be read accordingly).
- (2) The publication of any requirements under sub-paragraph (1) does not stop a notice under paragraph 3(1) requiring the delivery of any additional

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information, accounts, statements and reports as part of a company tax return.”

- 63 (1) Paragraph 8 is amended as follows.
- (2) At the end of the “Third step” in sub-paragraph (1) insert— “ 3. Any amount of the bank levy chargeable by virtue of paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy). ”
- (3) After sub-paragraph (1) insert—
- “(1A) Sub-paragraph (1B) applies if an amount of the bank levy chargeable by virtue of paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy) is added at the third step.
- (1B) Any deductions made at the fourth step are to be treated as made from all other amounts before being made from the amount of the bank levy.”
- 64 (1) Paragraph 11 is amended as follows.
- (2) The existing provision becomes sub-paragraph (1).
- (3) After that sub-paragraph insert—
- “(2) Sub-paragraph (1) does not affect—
- (a) the power to require the delivery of accounts, information or documents in relation to a company's tax liability by virtue of paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy), or
- (b) the requirements which may be imposed under paragraph 3A.”

#### *Transitional provision*

- 65 (1) Sub-paragraphs (2) to (6) apply if the chargeable period starts on or before the day on which this Act is passed (whether or not it ends on or before that day).
- (2) Paragraph 54(3)(c) has effect as if for the words “during the chargeable period but no later than 45 days after it started” there were substituted “ within the period of 7 days starting with the day on which this Act is passed ” .
- (3) Paragraph 54(7) has effect as if for the words “30 days after the end of the chargeable period” there were substituted “ 15 days starting with the day on which this Act is passed ” .
- (4) Paragraph 55(5) has effect as if for “30” there were substituted “ 7 ” .
- (5) Sub-paragraph (6) applies if, before the passing of this Act—
- (a) HMRC published a statement stating that it was ready to receive nominations for responsible members,
- (b) an entity made a nomination in accordance with HMRC 's statement, and
- (c) the nomination included all information required by HMRC 's statement.
- (6) For the purposes of paragraphs 54(3)(c) and 55(5) (as modified above) the nomination is to be treated as if it were made by the entity and received by HMRC immediately after the passing of this Act.

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- (7) The requirements covered by paragraph 55(4) include any requirements published by HMRC before the passing of this Act which are stated to apply for the purposes of nominations for responsible members.
- (8) But such requirements are to apply only to nominations made during 2011.
- (9) Regulations under section 59E of TMA 1970, in relation to amounts within subsection (11)(d) of that section (amounts of bank levy), made on or before 31 December 2011 may have effect in relation to amounts of bank levy which—
  - (a) are payable in respect of chargeable periods ending on or before that day, or
  - (b) are treated as amounts of corporation tax for accounting periods ending on or before that day.

**Changes to legislation:**

Finance Act 2011, Part 6 is up to date with all changes known to be in force on or before 28 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)