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STATUTORY INSTRUMENTS

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**1989 No. 1297**

**INCOME TAX INHERITANCE TAX TAXES**

**The Taxes (Interest Rate) Regulations 1989**

<i>Made</i>	- - - -	<i>27th July 1989</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>28th July 1989</i>
<i>Coming into force</i>	- -	<i>18th August 1989</i>

The Treasury, in exercise of the powers conferred on them by section 178 of the Finance Act 1989<sup>(1)</sup>, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Taxes (Interest Rate) Regulations 1989 and shall come into force on 18th August 1989.

**Commencement Information**

II Reg. 1 in force at 18.8.1989, see [reg. 1](#)

**Interpretation**

2.—(1) In these Regulations unless the context otherwise requires—

“established rate” means—

- (a) on the coming into force of these Regulations, 14 per cent. per annum; and
- (b) in relation to any date after the first reference date after the coming into force of these Regulations, the reference rate found on the immediately preceding reference date;

“operative date” means the sixth day of each month;

“reference date” means the day of each month which is the twelfth working day before the sixth day of the following month;

“section 178” means section 178 of the Finance Act 1989;

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Taxes (Interest Rate) Regulations 1989. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

“working day” means any day other than a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882(2).

(2) In these Regulations the reference rate found on a reference date is the percentage per annum found by averaging the base lending rates at close of business on that date of—

- (a) Bank of Scotland,
- (b) Barclays Bank p.l.c.,
- (c) Lloyds Bank p.l.c.,
- (d) Midland Bank p.l.c.,
- (e) National Westminster Bank p.l.c., and
- (f) The Royal Bank of Scotland p.l.c.,

and, if the result is not a whole number, rounding the result to the nearest such number, with any result midway between two whole numbers rounded down.

#### Commencement Information

**I2** Reg. 2 in force at 18.8.1989, see [reg. 1](#)

### Applicable rate of interest on unpaid tax, tax repaid and repayment supplement

3.—(1) For the purposes of—

- (a) sections 86, 86A, 87 and 88 of the Taxes Management Act 1970(3),
- (b) paragraph 3 of Schedule 16A to the Finance Act 1973(4);
- (c) paragraphs 15 and 16 of Schedule 2, and paragraph 8 of Schedule 5, to the Oil Taxation Act 1975(5),
- (d) section 47 of the Finance (No. 2) Act 1975(6),
- (e) paragraph 59 of Schedule 8 to the Development Land Tax Act 1976(7),

- (2) 1882 c. 61; section 92 was amended by sections 3(1) and (3) and 4(4) of the Banking and Finance Dealings Act 1971 (c. 80).
- (3) 1970 c. 9; section 86 was substituted by section 46(1) of the Finance (No. 2) Act 1975 (c. 45); the section as substituted was amended by sections 61(3) and 62(1) and (2) of the Finance Act 1980 (c. 48), by section 69(1) of the Finance Act 1982 (c. 39), by section 844(1) of, and paragraph 32 of Schedule 29 to, the Income and Corporation Taxes Act 1988 (c. 1) and by section 179(1) of the Finance Act 1989. Other modifications and applications of the section were made by section 46(2) of the Finance (No. 2) Act 1975 (c. 45), section 62(6) of the Finance Act 1981 (c. 35) and by section 26 of, and paragraph 13(9) of Schedule 5 to, the Finance Act 1983 (c. 28). Section 86A was inserted (for the purposes of development land tax only) by section 41 of, and paragraph 21(2) of Schedule 8 to, the Development Land Tax Act 1976 (c. 24) and amended by section 115(2) and section 122(4) of, and Part XIV of Schedule 20 to, the Finance Act 1980 (c. 48), by section 123(4) of the Finance Act 1984 (c. 43) and by section 179(1) of the Finance Act 1989. (The Development Land Tax Act 1976 (c. 24) was repealed by section 98(6) of, and Part X of Schedule 27 to, the Finance Act 1985 (c. 54)). Section 87 was substituted by section 111 of, and paragraph 10 of Schedule 24 to, the Finance Act 1972 (c. 41); the section as substituted was amended by section 46(3) of the Finance (No. 2) Act 1975 (c. 45), by section 62(1) and (2) of the Finance Act 1980 (c. 48), by section 844(1) of, and paragraph 32 of Schedule 29 to, the Income and Corporation Taxes Act 1988 (c. 1) and by section 179(1) of the Finance Act 1989. Section 88 was amended by section 37(1) of, and paragraph 87 of Schedule 6 to, the Finance Act 1971 (c. 68), section 111 of, and paragraph 11 of Schedule 24 to, the Finance Act 1972 (c. 41), section 46(4) of the Finance (No. 2) Act 1975 (c. 45), section 41 of, and (for the purposes of development land tax only) paragraph 22(1) of Schedule 8 to, the Development Land Tax Act 1976 (c. 24), by section 61(4) of the Finance Act 1980 (c. 48), by section 844(1) and (3) of, and paragraph 32 of Schedule 29 and Schedule 31 to, the Income and Corporation Taxes Act 1988 (c. 1) and by section 179(1) of the Finance Act 1989.
- (4) 1973 c. 51; Schedule 16A was inserted by section 58(4) of the Finance Act 1988 (c. 39) and amended by section 179(1) of the Finance Act 1989.
- (5) 1975 c. 22; paragraphs 15 and 16 of Schedule 2 and paragraph 8 of Schedule 5 were amended by section 2 of the Petroleum Revenue Tax Act 1980 (c. 1) and by section 179(1) of the Finance Act 1989.
- (6) 1975 c. 45; section 47 was amended by paragraph 32 of Schedule 29 and by Schedule 31 to the Income and Corporation Taxes Act 1988 (c. 1), by Part IV of Schedule 14 to the Finance Act 1988 (c. 39) and by section 179(1) of the Finance Act 1989.
- (7) 1976 c. 24; paragraph 59 of Schedule 8 was amended by sections 179(1) and 180(3) of the Finance Act 1989.

- (f) section 92 of the Finance Act 1986(8), and
- (g) sections 824 and 825 of, and paragraph 3 of Schedule 19A to, the Income and Corporation Taxes Act 1988(9),

the rate applicable under section 178 shall, subject to paragraph (2), be 12.25 per cent. per annum.

(2) Where, on a reference date after the coming into force of these Regulations, the reference rate found on that date differs from the established rate, the rate applicable under section 178 for the purposes of the enactments referred to in paragraph (1) shall, on and after the next operative date, be the percentage per annum found by applying the formula specified in paragraph (3) and, if the result is not a multiple of one-quarter, rounding the result down to the nearest amount which is such a multiple.

(3) The formula specified in this paragraph is—

$$\frac{(\text{RR} + 2.5) (100 - \text{BR})}{100},$$

where RR is the reference rate referred to in paragraph (2) and BR is the percentage at which income tax at the basic rate is charged for the year of assessment in which the reference date referred to in that paragraph falls.

#### Commencement Information

**I3** Reg. 3 in force at 18.8.1989, see [reg. 1](#)

#### Applicable rate of interest on unpaid inheritance tax, capital transfer tax and estate duty

4.—(1) For the purposes of—

- (a) section 8(9) of the Finance Act 1894(10),
- (b) section 18 of the Finance Act 1896(11),
- (c) section 61(5) of the Finance Act (1909–10) Act 1910(12),
- (d) section 17(3) of the Law of Property Act 1925(13),
- (e) section 73(6) of the Land Registration Act 1925(14), and
- (f) sections 233 and 236(3) and (4) of the Inheritance Tax Act 1984(15),

the rate applicable under section 178 shall, subject to paragraph (2), be 11 per cent. per annum.

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- (8) 1986 c. 41; section 92 was amended by Schedule 7 to the Finance Act 1987 (c. 16) and by sections 179(1) and 180(5) of the Finance Act 1989.
  - (9) 1988 c. 1; sections 824 and 825 were amended by section 179(1) of the Finance Act 1989 and Schedule 19A was inserted by section 58(4) of the Finance Act 1988 (c. 39) and amended by section 179(1) of the Finance Act 1989.
  - (10) 1894 c. 30; section 8(9) was amended by section 179(2) of the Finance Act 1989.
  - (11) 1896 c. 28; section 18 was amended by section 179(1) of the Finance Act 1989.
  - (12) 1910 c. 8; section 61(5) was amended by section 9 of the Finance Act 1912 (c. 8) and section 179(1) of the Finance Act 1989.
  - (13) 1925 c. 20; section 17(3) was amended by section 179(1) of the Finance Act 1989.
  - (14) 1925 c. 21; section 73(6) was amended by section 179(1) of the Finance Act 1989.
  - (15) 1984 c. 51; subsection (1)(c) of section 233 was amended by section 94 of, and paragraph 11 of Schedule 26 to, the Finance Act 1985 (c. 54), in relation to events on or after 19th March 1985. Subsection (1) was amended, and subsection (1A) was inserted, by section 60(1) and (3) and section 60(2) and (3), respectively, of the Finance Act 1987 (c. 16), where the acceptance referred to in section 230 of the Inheritance Tax Act 1984 occurs on or after 17th March 1987. Subsection (1) was further amended by section 179(1) of the Finance Act 1989. Subsection (2) of section 233 was amended by section 101(3) of, and paragraph 32 of Schedule 19 to, the Finance Act 1986 (c. 41), with respect to transfers of value made and other events occurring after 17th March 1986, and by section 179(1) of the Finance Act 1989. Section 236(4) was amended by section 179(3) of the Finance Act 1989. By virtue of section 100(1) and (2) of the Finance Act 1986, on and after 25th July 1986 and Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986.

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(2) Where, on a reference date after the coming into force of these Regulations, the reference rate found on that date differs from the established rate, the rate applicable under section 178 for the purposes of the enactments referred to in paragraph (1) shall, on and after the next operative date, be the percentage per annum found by applying the formula specified in paragraph (3) and, if the result is not a whole number, rounding the result down to the nearest such number.

(3) The formula specified in this paragraph is—

$$(RR + 2) \frac{(100 - BR)}{100} - 1,$$

where RR is the reference rate referred to in paragraph (2) and BR is the percentage at which income tax at the basic rate is charged for the year of assessment in which the reference date referred to in that paragraph falls.

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**Commencement Information**

**I4** Reg. 4 in force at 18.8.1989, see [reg. 1](#)

**Applicable rate of official rate of interest**

**5.—(1)** For the purpose of section 160 of the Income and Corporation Taxes Act 1988(**16**) the rate applicable under section 178 shall, subject to paragraph (2), be 15.5 per cent. per annum.

(2) Where, on a reference date after the coming into force of these Regulations, the reference rate found on that date differs from the established rate, the rate applicable under section 178 for the purpose of section 160 of the Income and Corporation Taxes Act 1988, shall, on and after the next operative date, be the percentage per annum found by applying the formula specified in paragraph (3).

(3) The formula specified in this paragraph is—

$$RR + 1.5,$$

where RR is the reference rate referred to in paragraph (2).

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**Commencement Information**

**I5** Reg. 5 in force at 18.8.1989, see [reg. 1](#)

**Effect of change in applicable rate**

**6.** Where the rate applicable under section 178 for the purpose of any of the enactments referred to in regulation 3(1), 4(1) or 5(1) changes on an operative date by virtue of these Regulations, that change shall have effect for periods beginning on or after the operative date in relation to interest running from before that date as well as from or from after that date.

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**Commencement Information**

**I6** Reg. 6 in force at 18.8.1989, see [reg. 1](#)

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(16) 1988 c. 1; section 160 was amended by section 179(1) of the Finance Act 1989.

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27th July 1989

*Kenneth Carlisle*  
*David Lightbown*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, made under powers contained in section 178 of the Finance Act 1989 (“section 178”), specify the interest rates applicable under that section for periods beginning on or after 18th August 1989.

The Regulations make provision for the interest rates applicable under section 178 to change on the sixth day of any month, in accordance with formulae specified in the Regulations, when the rounded average of the base lending rates of six clearing banks at the close of business 12 working days prior to that date changes from the rounded average of those rates at the close of business on the corresponding day in the previous month. (The base lending rates of the banks in question are published each day in *The Financial Times*.) Section 178 provides that any such change is to be specified by order of the Board of Inland Revenue. Details of the rates so specified will be available from the Public Enquiry Room, Somerset House, Strand, London WC2R 1LB.

Regulation 1 provides for the title to and commencement of the Regulations.

Regulation 2 contains definitions.

Regulation 3 specifies the interest rate applicable under section 178 in relation to unpaid income tax, surtax, capital gains tax, corporation tax (including advance corporation tax), petroleum revenue tax and development land tax, repayments of petroleum revenue tax, overpaid development land tax and stamp duty reserve tax and repayment supplement. It makes provision for changes in the applicable interest rate and for the formula to be used in calculating the new rate.

Regulation 4 specifies the interest rate applicable under section 178 in relation to capital taxes and makes provision for changes in the applicable rate and for the formula to be used in calculating the new rate.

Regulation 5 specifies the interest rate applicable under section 178 in relation to the charge to income tax on beneficial loans and more expensive living accommodation (the official rate of interest) and makes provision for changes in the applicable rate and for the formula to be used in calculating the new rate.

Regulation 6 provides that changes in interest rates by virtue of the Regulations have effect in relation to interest running from before the date the change takes effect as well as in relation to interest running from, or from a date after, that date.

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- reg. 2(1) word inserted by S.I. 2020/995 reg. 2(2)
- reg. 2(1) words inserted by S.I. 1998/3176 reg. 3(a)
- reg. 2(1) words inserted by S.I. 1998/3176 reg. 3(b)
- reg. 2(1) words inserted by S.I. 1998/3176 reg. 3(c)
- reg. 2(1) words substituted by S.I. 2008/3234 reg. 2(2)(a)
- reg. 2(1) words substituted by S.I. 2008/3234 reg. 2(2)(b)
- reg. 2(2) substituted by S.I. 2009/2032 reg. 3(3)
- reg. 3(1) word omitted by S.I. 1993/758 reg. 2(a)
- reg. 3(1) word omitted by S.I. 1999/2538 reg. 3(a)
- reg. 3(1)(a) words substituted by S.I. 2001/204 reg. 3
- reg. 3(1)(b) words substituted by S.I. 1997/2707 reg. 2
- reg. 3(1)(c) word omitted by S.I. 2005/2462 reg. 3(2)
- reg. 3(1)(d) and word inserted by S.I. 1999/2538 reg. 3(b)
- reg. 3(1)(d) word inserted by S.I. 2005/2462 reg. 3(3)
- reg. 3(1)(e) inserted by S.I. 2005/2462 reg. 3(4)
- reg. 3(1)(f)(g) inserted by 2019 c. 1 s. 88(4)(a)
- reg. 3(1)(g) words inserted by S.I. 1992/2075 reg. 2
- reg. 4(1)(f) words omitted by S.I. 2009/2032 reg. 12(2)(a)
- reg. 4(2) words omitted by S.I. 2009/2032 reg. 12(3)
- reg. 4(3) substituted by S.I. 2009/2032 reg. 12(4)
- reg. 5 substituted by S.I. 1991/889 reg. 3
- reg. 5 substituted by S.I. 1994/1307 reg. 2
- reg. 5 words substituted by S.I. 1991/1120 reg. 2(a)
- reg. 5 words substituted by S.I. 1991/1120 reg. 2(b)
- reg. 5 words substituted by S.I. 1991/1377 reg. 2(a)
- reg. 5 words substituted by S.I. 1991/1377 reg. 2(b)
- reg. 5 words substituted by S.I. 1991/1695 reg. 2(a)
- reg. 5 words substituted by S.I. 1991/1695 reg. 2(b)
- reg. 5 words substituted by S.I. 1991/2070 reg. 2(a)
- reg. 5 words substituted by S.I. 1991/2070 reg. 2(b)
- reg. 5 words substituted by S.I. 1992/1338 reg. 2(a)
- reg. 5 words substituted by S.I. 1992/1338 reg. 2(b)
- reg. 5 words substituted by S.I. 1992/2451 reg. 2(a)
- reg. 5 words substituted by S.I. 1992/2451 reg. 2(b)
- reg. 5 words substituted by S.I. 1992/265 reg. 2(a)
- reg. 5 words substituted by S.I. 1992/265 reg. 2(b)
- reg. 5 words substituted by S.I. 1992/2818 reg. 2(a)
- reg. 5 words substituted by S.I. 1992/2818 reg. 2(b)
- reg. 5 words substituted by S.I. 1992/3167 reg. 2(a)
- reg. 5 words substituted by S.I. 1992/3167 reg. 2(b)
- reg. 5 words substituted by S.I. 1993/222 reg. 2(a)
- reg. 5 words substituted by S.I. 1993/222 reg. 2(b)
- reg. 5 words substituted by S.I. 1993/3171 reg. 2(a)
- reg. 5 words substituted by S.I. 1993/3171 reg. 2(b)
- reg. 5 words substituted by S.I. 1994/1567 reg. 2(a)
- reg. 5 words substituted by S.I. 1994/1567 reg. 2(b)
- reg. 5(1) substituted by S.I. 2007/684 reg. 2
- reg. 5(1) substituted by S.I. 2009/199 reg. 2(2)
- reg. 5(1) words substituted by S.I. 1994/2657 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1994/2657 reg. 2(b)

- reg. 5(1) words substituted by S.I. 1995/2436 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1995/2436 reg. 2(b)
- reg. 5(1) words substituted by S.I. 1996/1321 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1996/1321 reg. 2(b)
- reg. 5(1) words substituted by S.I. 1996/2644 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1996/2644 reg. 2(b)
- reg. 5(1) words substituted by S.I. 1996/54 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1996/54 reg. 2(b)
- reg. 5(1) words substituted by S.I. 1997/1681 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1997/1681 reg. 2(b)
- reg. 5(1) words substituted by S.I. 1999/419 reg. 2(a)
- reg. 5(1) words substituted by S.I. 1999/419 reg. 2(b)
- reg. 5(1) words substituted by S.I. 2001/3860 reg. 2(a)
- reg. 5(1) words substituted by S.I. 2001/3860 reg. 2(b)
- reg. 5(1) words substituted by S.I. 2010/415 reg. 2
- reg. 5(1) words substituted by S.I. 2014/496 reg. 2
- reg. 5(1) words substituted by S.I. 2015/411 reg. 2
- reg. 5(1) words substituted by S.I. 2017/305 reg. 2
- reg. 5(1) words substituted by S.I. 2020/194 reg. 2
- reg. 5(1) words substituted by S.I. 2021/249 reg. 2
- reg. 5(1) words substituted by S.I. 2023/216 reg. 2
- reg. 5(2) words substituted by S.I. 2007/684 reg. 3
- reg. 5(2) words substituted by S.I. 2009/199 reg. 2(3)
- reg. 6 words substituted by S.I. 1991/889 reg. 4
- reg. 6 words substituted by S.I. 2009/2032 reg. 14

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

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

- reg. 2(1)(a) word omitted by S.I. 2009/2032 reg. 3(2)(b)
- reg. 2(1)(a) word substituted by S.I. 2009/2032 reg. 3(2)(a)
- reg. 2(2)(i)-(iii) and word substituted for words by S.I. 1998/3176 reg. 4
- reg. 2A inserted by S.I. 2008/3234 reg. 2(3)
- reg. 2A omitted by S.I. 2009/2032 reg. 4
- reg. 3-3AB substituted for reg. 3 by S.I. 1996/3187 reg. 2
- reg. 3(1)(h) and word inserted by S.I. 1993/758 reg. 2(b)
- reg. 3(1)(aa)(ab) inserted by S.I. 1998/310 reg. 2
- reg. 3(1)(aa) omitted by S.I. 2011/702 art. 16
- reg. 3(1)(ba) inserted by S.I. 2001/254 reg. 2
- reg. 3A3B inserted by S.I. 1993/2212 reg. 2
- reg. 003A(1) words inserted by S.I. 1998/3176 reg. 5
- reg. 3A(2) words omitted by S.I. 2009/2032 reg. 8(2)
- reg. 3A(3) substituted by S.I. 2009/2032 reg. 8(3)
- reg. 3B words inserted by S.I. 1998/3176 reg. 7
- reg. 3B(2) words substituted by S.I. 2009/2032 reg. 9(2)
- reg. 3B(3) substituted by S.I. 2009/2032 reg. 9(3)
- reg. 3AA(1) words inserted by S.I. 1999/2637 reg. 3
- reg. 3AA(1) words substituted by S.I. 2001/204 reg. 4(b)
- reg. 3AA(1)(c) words omitted by S.I. 2009/2032 reg. 5(2)(a)
- reg. 3AA(1)(d) omitted by S.I. 2009/2032 reg. 5(2)(b)
- reg. 3AA(1)(e) omitted by S.I. 1999/2538 reg. 4
- reg. 3AA(1)(f) omitted by S.I. 2009/2032 reg. 5(2)(b)
- reg. 3AA(1)(aa) inserted by S.I. 2001/204 reg. 4(a)
- reg. 3AA(2) words omitted by S.I. 2009/2032 reg. 5(3)
- reg. 3AA(3) substituted by S.I. 2009/2032 reg. 5(4)



- reg. 3AB(1) word omitted by S.I. 1999/2538 reg. 5(a)
- reg. 3AB(1)(d)(e) and word inserted by S.I. 1999/2538 reg. 5(b)
- reg. 3AB(1)(d) word omitted by S.I. 2005/2462 reg. 4(2)
- reg. 3AB(1)(e) word inserted by S.I. 2005/2462 reg. 4(3)
- reg. 3AB(1)(f) inserted by S.I. 2005/2462 reg. 4(4)
- reg. 3AB(2) words substituted by S.I. 2009/2032 reg. 7(2)
- reg. 3AB(3) substituted by S.I. 2009/2032 reg. 7(3)
- reg. 3AC inserted by S.I. 1999/2637 reg. 4
- reg. 3BA3BB inserted by S.I. 1998/3176 reg. 8
- reg. 3BA(2) words substituted by S.I. 2009/2032 reg. 10(2)
- reg. 3BB words substituted by S.I. 2009/2032 reg. 11(2)
- reg. 3BB(1) words inserted by S.I. 1999/1928 reg. 3(a)
- reg. 3BB(1) words inserted by S.I. 1999/1928 reg. 3(b)
- reg. 3ZA3ZB inserted by S.I. 1998/3176 reg. 6
- reg. 3ZA(4) formula substituted by S.I. 2000/893 reg. 2(1)
- reg. 3ZC-3ZE inserted by S.I. 2020/995 reg. 2(3)
- reg. 3AAA inserted by S.I. 2009/2032 reg. 6
- reg. 4(1)(g) inserted by S.I. 2009/2032 reg. 12(2)(b)
- reg. 4A inserted by S.I. 2009/2032 reg. 13
- reg. 5A inserted by 2019 c. 1 s. 88(4)(b)