
STATUTORY INSTRUMENTS

1992 No. 613

The Council Tax (Administration and Enforcement) Regulations 1992

10th March 1992

Michael Heseltine
Secretary of State for the Environment

10th March 1992

David Hunt
Secretary of State for Wales

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Pt. IV heading words substituted by [S.I. 2012/3086 reg. 2\(8\)](#)
- Pt. 4 heading words substituted by [S.I. 2017/41 reg. 2\(3\)](#)
- Sch.1 para 2(3)(a)(b) amended by [S.I. 1992/3008 reg.20\(a\)](#)
- Sch.1 para 10(1) amended by [S.I. 1992/3008 reg.20\(d\)](#)
- Sch.1 para.2(3) amended by [S.I. 1995/22 reg.5\(a\)](#)
- Sch.1 para.3(1) amended by [S.I. 1995/22 reg.5\(c\)](#)
- Sch.1 para.3(3) amended by [S.I. 1995/22 reg.5\(d\)](#)
- Sch.1 para.10(4) amended by [S.I. 1995/22 reg.6\(a\)](#)
- Sch.1 para 8(5)(c) rev in pt by [S.I. 1992/3008 reg.20\(c\)](#)
- Sch. 1 para. 10(1)(d) words inserted by [S.I. 2012/3086 reg. 2\(15\)\(a\)](#)
- Sch. 1 para. 10(1)(d) words inserted by [S.I. 2013/62 reg. 2\(13\)](#)
- Sch. 1 para. 2(3) words substituted by [S.I. 2012/3086 reg. 2\(14\)\(a\)](#)
- Sch. 1 para. 2(3) words substituted by [S.I. 2013/62 reg. 2\(12\)\(a\)](#)
- Sch 2 rev (E) by [S.I. 2003/2211 regs 23\(3\)](#)
- Sch 2 rev (W) by [S.I. 2003/1715 reg 3\(c\)](#)
- schs 3 - 5 am by [S.I. 2007/501 reg 3](#)
- Sch.3 amended by [S.I. 1993/773 reg.3\(a\)](#)
- Sch.3 amended by [S.I. 1999/534 reg.4\(2\)](#)
- Sch. 3 modified by [S.I. 1996/1880 art. 29\(a\)](#)
- schs 4 - 6 am (31.1.2007) by [S.I. 2006/3395 reg 5](#)
- sch 4 subst (with transl provns) (W) by [S.I. 2007/582 reg 2 schedule](#)
- Sch.4 substituted by [S.I. 1998/295 reg.5Sch.](#)
- Sch. 4 substituted by [S.I. 2022/107 Sch.](#)
- Sch 5 para 1 Table am (E) by [S.I. 2003/2211 regs 24\(a\)](#)
- Sch 5 para 2 am (E) by [S.I. 2003/2211 regs 24\(b\)](#)
- Sch.5 para.1 head.E amended by [S.I. 1998/295 reg.8\(2\)\(b\)](#)
- Sch.5 para.1 head.H amended by [S.I. 1998/295 reg.8\(2\)\(c\)](#)
- Sch.5 para.1 Column (2) head.A amended by [S.I. 1998/295 reg.8\(2\)\(a\)](#)
- Sch.5 para.2(1) amended by [S.I. 1998/295 reg.8\(3\)](#)
- Sch. 5 omitted by [S.I. 2014/600 Sch. para. 3\(j\)](#)
- Sch. 5 revoked by [S.I. 2014/600 Sch. Pt. 2](#)
- Sch.5 substituted by [S.I. 1993/773 reg.8Sch](#)
- Sch. 5 para. 1 sum substituted by [S.I. 2004/1013 reg. 3\(a\)\(iii\)](#)
- Sch. 5 para. 2(1)(a) sum substituted by [S.I. 2004/1013 reg. 3\(b\)\(i\)](#)
- Sch. 5 para. 1 sums substituted by [S.I. 2004/1013 reg. 3\(a\)\(ii\)](#)
- Sch. 5 para. 2(1)(b) words substituted by [S.I. 2004/1013 reg. 3\(b\)\(ii\)](#)
- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- reg 1 defn(s) added (E) by [S.I. 2003/2604 arts 23\(1\)\(2\)](#)
- reg 1 am by [S.I. 2006/237 reg 6](#)
- reg 1 defn(s) am (E) by [S.I. 2003/2604 arts 23\(1\)\(3\)](#)
- reg 1 word inserted by [S.I. 2013/570 reg. 3\(d\)](#)
- reg. 1 word omitted by [S.I. 2012/3086 reg. 2\(2\)\(c\)](#)
- reg. 1 word omitted by [S.I. 2013/570 reg. 3\(c\)](#)
- reg. 1 word omitted by [S.I. 2013/570 reg. 3\(d\)](#)
- reg. 1 word omitted by [S.I. 2017/41 reg. 2\(2\)\(a\)](#)
- reg. 1 word substituted by [S.I. 2012/3086 reg. 2\(2\)\(d\)](#)
- reg. 1 words inserted by [S.I. 2012/3086 reg. 2\(2\)\(e\)](#)
- reg. 1 words inserted by [S.I. 2013/570 reg. 3\(a\)](#)

- reg. 1 words inserted by [S.I. 2013/570](#) reg. 3(b)
- reg. 1 words inserted by [S.I. 2013/570](#) reg. 3(e)
- reg. 1 words inserted by [S.I. 2017/41](#) reg. 2(2)(b)
- reg. 1 words substituted by [S.I. 2012/3086](#) reg. 2(2)(a)
- reg. 1 words substituted by [S.I. 2012/3086](#) reg. 2(2)(b)
- reg. 1 words substituted by [S.I. 2013/2977](#) reg. 5(2)
- reg. 1 words substituted by [S.I. 2013/62](#) reg. 2(2)(a)
- reg. 1 words substituted by [S.I. 2013/62](#) reg. 2(2)(b)
- reg.1(2) (defn of demand notice regulations) substituted by [S.I. 1992/3008](#) reg.3
- reg. 1(2) word omitted by [S.I. 2013/630](#) reg. 56(2)
- reg. 1(2) words inserted by [S.I. 2004/927](#) reg. 3
- reg. 1(2) words inserted by [S.I. 2013/590](#) reg. 2(2)(a)
- reg. 1(2) words inserted by [S.I. 2013/590](#) reg. 2(2)(b)
- reg. 1(2) words inserted by [S.I. 2013/630](#) reg. 56(2)
- reg. 1(2) words inserted by [S.I. 2004/785](#) reg. 3
- reg. 1(2) words substituted by [S.I. 2014/129](#) reg. 3(a)
- reg. 1(2) words substituted by [S.I. 2014/129](#) reg. 3(b)
- reg 2 am (E) by [S.I. 2003/2604](#) arts 24
- reg.2(2) amended by [S.I. 1992/3008](#) reg.4
- reg.3(3) substituted by [S.I. 1992/3008](#) reg.5
- reg 4 am (W) by [S.I. 2002/808](#) arts 2(x)38
- reg.4 substituted by [S.I. 1992/3008](#) reg.6
- reg. 4(3)(a) words inserted by [S.I. 2001/2237](#) art. 42
- reg.4(3)(b) modified by [S.I. 1995/247](#) reg.18
- reg.6(b) revoked by [S.I. 1995/22](#) reg.3
- reg.7(1)-(3) amended by [S.I. 1992/3008](#) reg.7(a)(b)
- reg.7(4)(a) substituted by [S.I. 1992/3008](#) reg.7(d)
- reg. 9(2) words substituted by [S.I. 2012/3086](#) reg. 2(5)(a)
- reg. 9(2) words substituted by [S.I. 2013/62](#) reg. 2(5)(a)
- reg. 10(3) words inserted by [S.I. 2012/3086](#) reg. 2(6)(a)
- reg. 10(3) words inserted by [S.I. 2013/62](#) reg. 2(6)(a)
- reg.10(3)(a) amended by [S.I. 1995/247](#) reg.19
- reg.10(6) substituted by [S.I. 1992/3008](#) reg.8
- reg. 11(1) words substituted by [S.I. 2012/3086](#) reg. 2(7)(a)
- reg. 11(1) words substituted by [S.I. 2013/62](#) reg. 2(7)(a)
- reg. 14 substituted by [S.I. 2004/927](#) reg. 4
- reg. 14 substituted by [S.I. 2004/785](#) reg. 4
- reg. 14 heading words inserted by [S.I. 2012/3086](#) reg. 2(9)(a)
- reg. 14 words inserted by [S.I. 2012/3086](#) reg. 2(9)(b)
- reg. 14 heading words inserted by [S.I. 2017/41](#) reg. 2(4)(a)
- reg. 14 words inserted by [S.I. 2017/41](#) reg. 2(4)(b)
- reg. 15 heading words inserted by [S.I. 2012/3086](#) reg. 2(10)(a)
- reg. 15 heading words inserted by [S.I. 2017/41](#) reg. 2(5)(a)
- reg. 15(1) words inserted by [S.I. 2012/3086](#) reg. 2(10)(b)
- reg. 15(1) words inserted by [S.I. 2017/41](#) reg. 2(5)(b)
- reg. 15(2) words inserted by [S.I. 2012/3086](#) reg. 2(10)(b)
- reg. 15(2) words inserted by [S.I. 2017/41](#) reg. 2(5)(b)
- reg. 15(2) words substituted by [S.I. 2012/3086](#) reg. 2(10)(c)
- reg. 15(2) words substituted by [S.I. 2013/62](#) reg. 2(8)(a)
- reg. 16 heading words inserted by [S.I. 2012/3086](#) reg. 2(11)(a)
- reg. 16 heading words inserted by [S.I. 2017/41](#) reg. 2(6)(a)
- reg. 16(1) words inserted by [S.I. 2017/41](#) reg. 2(6)(b)
- reg. 16(1) words substituted by [S.I. 2012/3086](#) reg. 2(11)(b)(i)
- reg. 16(1) words substituted by [S.I. 2013/62](#) reg. 2(9)(a)(i)
- reg. 16(1)(a) words inserted by [S.I. 2012/3086](#) reg. 2(11)(b)(ii)
- reg. 16(1)(b) words inserted by [S.I. 2012/3086](#) reg. 2(11)(b)(ii)
- reg. 16(1)(b) words substituted by [S.I. 2012/3086](#) reg. 2(11)(b)(iii)
- reg. 16(1)(b) words substituted by [S.I. 2013/62](#) reg. 2(9)(a)(ii)

- reg.17(1) (defns of joint taxpayers and joint taxpayers notice) added by [S.I. 1992/3008 reg.9\(1\)\(a\)](#)
- reg.17(1) (defn of relevant valuation band) revoked by [S.I. 1993/196 reg.2\(a\)](#)
- reg.17(2) substituted by [S.I. 1992/3008 reg.9\(1\)\(b\)](#)
- reg.17(5) substituted by [S.I. 1992/3008 reg.9\(1\)\(c\)](#)
- reg.18(2) amended by [S.I. 1997/393 reg.3](#)
- reg.18(2) amended by [S.I. 1997/393 reg.3](#)
- reg.19 substituted by [S.I. 1992/3008 reg.10](#)
- reg. 20(2)(b) words substituted by [S.I. 2012/3086 reg. 2\(12\)\(a\)](#)
- reg. 20(2)(b) words substituted by [S.I. 2013/62 reg. 2\(10\)\(a\)](#)
- reg. 20(3)(f) word omitted by [S.I. 2012/3086 reg. 2\(12\)\(c\)](#)
- reg. 20(3)(f) word omitted by [S.I. 2013/62 reg. 2\(10\)\(c\)](#)
- reg.23(1)(b) amended by [S.I. 1997/393 reg.4\(a\)\(i\)](#)
- reg.23(1)(b) amended by [S.I. 1997/393 reg.4\(a\)\(i\)](#)
- reg.23(1)(c) amended by [S.I. 1997/393 reg.4\(a\)\(ii\)](#)
- reg.23(1)(c) amended by [S.I. 1997/393 reg.4\(a\)\(ii\)](#)
- reg.23(1)(i)-(iii) replaced by [S.I. 1994/505 reg.3](#)
- reg.23(3)(4) amended by [S.I. 1997/393 reg.4\(b\)](#)
- reg.23(3)(4) amended by [S.I. 1997/393 reg.4\(b\)](#)
- reg.27 substituted by [S.I. 1992/3008 reg.11](#)
- reg.28 replaced (by regs.28, 28A) by [S.I. 1992/3008 reg.12](#)
- reg.28(4) (defn of the adjusted amended by [S.I. 1994/505 reg.4](#)
- reg. 29(1) words inserted by [S.I. 2013/590 reg. 2\(5\)\(a\)](#)
- reg. 29(1) words inserted by [S.I. 2013/570 reg. 6\(a\)](#)
- reg. 29(3) words substituted by [S.I. 2013/590 reg. 2\(5\)\(b\)](#)
- reg. 29(5) words inserted by [S.I. 2013/590 reg. 2\(5\)\(c\)](#)
- reg. 29(5) words inserted by [S.I. 2013/570 reg. 6\(b\)](#)
- reg 32 am (E) by [S.I. 2003/768 regs 23](#)
- reg 32 defn(s) am (E) (financial years on or after 1.4.2006) by [S.I. 2005/2866 reg. 2\(1\)\(2\)](#)
- reg 32 defn(s) am (W) by [S.I. 2003/522 regs 34](#)
- reg.32 amended by [S.I. 1999/534 reg.3](#)
- reg. 32 words inserted by [S.I. 1996/1880 art. 30\(1\)](#)
- reg. 32 words inserted by [S.I. 2013/630 reg. 56\(3\)](#)
- reg.32(1) (defn of the Income Support Regulations) added by [S.I. 1993/773 reg.3\(b\)](#)
- reg.32(1) (defn of net e amended by [S.I. 1993/773 reg.3\(a\)](#)
- reg. 32(1) word omitted by [S.I. 2014/600 Sch. para. 3\(a\)\(i\)](#)
- reg. 32(1) word substituted by [S.I. 2014/600 Sch. para. 3\(a\)\(ii\)](#)
- reg. 32(1) words inserted by [S.I. 2004/927 reg. 5\(1\)](#)
- reg. 32(1) words inserted by [S.I. 2014/600 Sch. para. 3\(a\)\(iii\)](#)
- reg. 32(1) words inserted by [S.I. 2004/785 reg. 5\(1\)](#)
- reg. 32(1) words inserted by [S.I. 2013/570 reg. 7](#)
- reg. 32(1)(c)(ii) words inserted by [S.I. 2005/3302 Sch. para. 9\(a\)](#)
- reg.33(1) rev. in Pt. by [S.I. 1994/505 reg.5\(a\)](#)
- reg.33(3) amended by [S.I. 1992/3008 reg.14](#)
- reg.33(3) substituted by [S.I. 1994/505 reg.5\(b\)](#)
- reg.34(1) amended by [S.I. 1992/3008 reg.15](#)
- reg.34(7)(b)(8) applied by [S.I. 1995/247 reg.20](#)
- reg. 34(7)(b) words inserted by [S.I. 2011/528 reg. 3\(2\)\(a\)](#)
- reg. 34(8) words inserted by [S.I. 2011/528 reg. 3\(2\)\(b\)](#)
- reg 35 rev in pt (E) by [S.I. 2003/2211 regs 23\(1\)](#)
- reg 35 rev in pt (W) by [S.I. 2003/1715 reg 3\(a\)](#)
- reg.36(1)37(1) applied by [S.I. 1995/247 reg.21](#)
- reg.36(3)(c) amended by [S.I. 1993/773 reg.4](#)
- reg.37(1) amended by [S.I. 1998/295 reg.4\(1\)](#)
- reg. 37(1) words substituted by [S.I. 2004/927 reg. 6\(a\)](#)
- reg. 37(1) words substituted by [S.I. 2004/785 reg. 6\(a\)](#)
- reg.38Sch.3 substituted by [S.I. 1992/3008 reg.16\(1\)](#)

- reg.38(3) rev. in pt. by [S.I. 1995/22 reg.4](#)
- regs.39(4)regs.39(6)40(1)41 applied by [S.I. 1995/247 reg.22](#)
- reg.42 amended by [S.I. 1999/534 reg.4\(1\)](#)
- reg.42Sch.3 substituted by [S.I. 1992/3008 reg.17](#)
- reg.42(1) amended by [S.I. 1998/295 reg.4\(3\)](#)
- reg.45 applied by [S.I. 1995/247 reg.23](#)
- reg. 45 substituted by [S.I. 2014/600 Sch. para. 3\(c\)](#)
- reg.45(1) amended by [S.I. 1998/295 reg.7\(1\)](#)
- reg.45(9) revoked by [1995 c. 44 s.1Sch.1 Pt.VI](#)
- reg. 46 omitted by [S.I. 2014/600 Sch. para. 3\(d\)](#)
- reg. 46 revoked by [S.I. 2014/600 Sch. Pt. 2](#)
- reg.46(2)-(4) applied by [S.I. 1995/247 reg.24](#)
- reg.47(1) applied by [S.I. 1995/247 reg.25](#)
- reg. 47(1) words inserted by [S.I. 2019/220 reg. 2\(2\)](#)
- reg. 47(1) words substituted by [S.I. 2014/600 Sch. para. 3\(e\)\(i\)\(aa\)](#)
- reg. 47(1) words substituted by [S.I. 2014/600 Sch. para. 3\(e\)\(i\)\(bb\)](#)
- reg. 47(1) words substituted by [S.I. 2014/600 Sch. para. 3\(e\)\(i\)\(cc\)](#)
- reg. 47(4)(a) words substituted by [S.I. 2014/600 Sch. para. 3\(e\)\(ii\)](#)
- reg.47(6) replaced by [S.I. 1994/505 reg.6](#)
- reg 48 rev in pt (E) by [S.I. 2003/2211 regs 23\(2\)](#)
- reg 48 rev in pt (W) by [S.I. 2003/1715 reg 3\(b\)](#)
- reg. 50(1) substituted by [S.I. 2004/927 reg. 7\(a\)](#)
- reg. 50(1) substituted by [S.I. 2004/785 reg. 7\(a\)](#)
- reg. 50(3) substituted by [S.I. 2004/927 reg. 7\(b\)](#)
- reg. 50(3) substituted by [S.I. 2004/785 reg. 7\(b\)](#)
- reg.50(3)(a)(c) applied by [S.I. 1995/247 reg.26](#)
- reg.51(4) applied by [S.I. 1995/247 reg.27](#)
- reg. 52 words substituted by [S.I. 2014/600 Sch. para. 3\(f\)](#)
- reg.52(1)(2) amended by [S.I. 1993/773 reg.6\(a\)\(b\)](#)
- reg.52(3)(a)(b) amended by [S.I. 1994/505 reg.7](#)
- reg 53 am (W) by [S.I. 2001/1076 reg 2\(1\)reg 2\(2\)\(c\)](#)
- reg.53 amended by [S.I. 2000/2026 reg.2\(c\)](#)
- reg.53(4) applied by [S.I. 1995/247 reg.28](#)
- reg. 53(4) words inserted by [S.I. 1996/1880 art. 30\(2\)](#)
- reg. 53(4) words omitted by [S.I. 2014/600 Sch. para. 3\(g\)](#)
- reg. 53(5) words inserted by [S.I. 1996/1880 art. 30\(2\)](#)
- reg.54(5) amended by [S.I. 1994/505 reg.8\(a\)\(i\)](#)
- reg. 54(5)(b) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(i\)](#)
- reg.54(6) amended by [S.I. 1994/505 reg.8\(b\)](#)
- reg. 54(7) substituted by [S.I. 2019/220 reg. 2\(3\)](#)
- reg. 54(7) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(ii\)](#)
- reg. 54(9) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(iii\)](#)
- reg. 54(10) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(iv\)\(aa\)](#)
- reg. 54(10) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(iv\)\(bb\)](#)
- reg. 54(10) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(iv\)\(cc\)](#)
- reg. 54(10) words substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(iv\)\(dd\)](#)
- reg.54(11) substituted by [S.I. 1993/773 reg.7\(b\)](#)
- reg. 54(11) substituted by [S.I. 2014/600 Sch. para. 3\(h\)\(v\)](#)
- reg 57 am by [S.I. 2001/362 reg 2\(c\)](#)
- reg 57 am (W) by [S.I. 2001/1076 reg 3\(1\)reg 3\(2\)\(c\)](#)
- reg.57(1)(2) amended by [S.I. 1992/3008 reg.19](#)
- reg. 57(2) words inserted by [S.I. 1996/1880 art. 30\(3\)](#)
- reg. 57(3) words substituted by [S.I. 2005/617 Sch. para. 152](#)
- reg 58 am (E) by [S.I. 2005/2866 reg 2\(1\)reg 2\(3\)\(b\)](#)
- reg 58 am (E) (financial years on or after 1.4.2006) by [S.I. 2005/2866 reg 2\(1\)reg 2\(3\)\(a\)](#)
- reg. 58(1)(b) words inserted by [S.I. 2005/3302 Sch. para. 9\(b\)](#)
- reg. 58(1)(c) words inserted by [S.I. 2013/590 reg. 2\(6\)](#)

- reg. 58(1)(c) words inserted by [S.I. 2013/570](#) reg. 10
- reg. 58(5)(b) words substituted by [S.I. 2014/600](#) Sch. para. 3(i)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by [S.I. 1992/3008](#) reg. 3

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):

- Sch.1 para 4A added by [S.I. 1992/3008](#) reg.20(b)
- Sch.1 para 10(1)(h) added by [S.I. 1992/3008](#) reg.20(d)(iii)
- Sch.1 para.2(7) added by [S.I. 1995/22](#) reg.5(b)
- Sch.1 para.10(6)(aa) added by [S.I. 1995/22](#) reg.6(b)
- Sch.1 para.10(6A) added by [S.I. 1995/22](#) reg.6(c)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2012/3086](#) reg. 2(14)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2012/3086](#) reg. 2(15)(b)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2013/62](#) reg. 2(12)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2017/41](#) reg. 2(7)
- Sch. 1 para. 2(3A) word inserted by [S.I. 2013/590](#) reg. 2(7)
- Sch. 3 para. 1 sums substituted by [S.I. 2004/1013](#) reg. 3(a)(i)
- Sch. 3 Form words inserted by [S.I. 2013/630](#) reg. 56(6)
- Sch. 3 form words inserted by [S.I. 2013/570](#) reg. 11
- Sch.5 para.2A added by [S.I. 1998/295](#) reg.8(4)
- Sch.6 added by [S.I. 1994/505](#) reg.9
- sch 6 subst by [S.I. 2010/752](#) reg 3 schedule
- Sch. 6 substituted by [S.I. 2011/528](#) reg. 3(3)
- reg. 2(4) words omitted by [S.I. 2012/3086](#) reg. 2(3)(a)
- reg. 2(4) words omitted by [S.I. 2013/62](#) reg. 2(3)(a)
- reg. 2(4A)-(4C) inserted by [S.I. 2012/3086](#) reg. 2(3)(b)
- reg. 2(4A)-(4C) inserted by [S.I. 2013/62](#) reg. 2(3)(b)
- reg. 2(6) words substituted by [S.I. 2012/3086](#) reg. 2(3)(c)
- reg. 2(6) words substituted by [S.I. 2013/62](#) reg. 2(3)(c)
- reg. 2(7) words substituted by [S.I. 2012/3086](#) reg. 2(3)(d)
- reg. 2(7) words substituted by [S.I. 2013/62](#) reg. 2(3)(d)
- reg. 4(8)(a) word omitted by [S.I. 2012/3086](#) reg. 2(4)(a)
- reg. 4(8)(a) word omitted by [S.I. 2013/62](#) reg. 2(4)(a)
- reg. 4(8)(b) word substituted by [S.I. 2012/3086](#) reg. 2(4)(b)
- reg. 4(8)(b) word substituted by [S.I. 2013/62](#) reg. 2(4)(b)
- reg. 4(8)(c) inserted by [S.I. 2012/3086](#) reg. 2(4)(c)
- reg. 4(8)(c) inserted by [S.I. 2013/62](#) reg. 2(4)(c)
- reg. 5A-5C inserted by [S.I. 2013/590](#) reg. 2(3)
- reg. 5A-5C inserted by [S.I. 2013/570](#) reg. 4
- reg.7(3A) added by [S.I. 1992/3008](#) reg.7(c)
- reg. 9(3) inserted by [S.I. 2012/3086](#) reg. 2(5)(b)
- reg. 9(3) inserted by [S.I. 2013/62](#) reg. 2(5)(b)
- reg. 9(3)(a) substituted by [S.I. 2014/129](#) reg. 4(a)
- reg. 9(3)(b) substituted by [S.I. 2014/129](#) reg. 4(b)
- reg. 10(6A) inserted by [S.I. 2012/3086](#) reg. 2(6)(b)
- reg. 10(6A) inserted by [S.I. 2013/62](#) reg. 2(6)(b)
- reg. 10(6A) words substituted by [S.I. 2014/129](#) reg. 5(a)
- reg. 10(6A)(b)(i) substituted by [S.I. 2014/129](#) reg. 5(b)
- reg. 11(1A) inserted by [S.I. 2012/3086](#) reg. 2(7)(b)
- reg. 11(1A) inserted by [S.I. 2013/62](#) reg. 2(7)(b)
- reg. 11(1A) words substituted by [S.I. 2014/129](#) reg. 6
- reg. 15(3) inserted by [S.I. 2012/3086](#) reg. 2(10)(d)
- reg. 15(3) inserted by [S.I. 2013/62](#) reg. 2(8)(b)

- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg. 17(1A)(1B) added by S.I. 1993/196 reg. 2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg. 17(1A)(a) amended by S.I. 1995/247 reg. 19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg. 32(5) added by S.I. 1992/3008 reg. 13
- reg. 35(2A) added by S.I. 1998/295 reg. 3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg. 37(4) added by S.I. 1998/295 reg. 4(2)
- reg. 38Sch.3 para 4(b) amended by S.I. 1992/3008 reg. 16(2)
- reg. 45(1A) added by S.I. 1993/773 reg. 5
- reg. 45(6A) added by S.I. 1998/295 reg. 6
- reg. 45A added by S.I. 1998/295 reg. 7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- reg. 46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg. 2
- reg. 46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg. 2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg. 52(2A) added by S.I. 1993/773 reg. 6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg. 54(3A) added by S.I. 1992/3008 reg. 18
- reg. 54(5)(d) added by S.I. 1994/505 reg. 8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg. 54(6A)(6B) added by S.I. 1994/505 reg. 8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)
- reg. 54(9A) added by S.I. 1993/773 reg. 7(a)