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STATUTORY INSTRUMENTS

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**2001 No. 341**

**The Representation of the People  
(England and Wales) Regulations 2001**

**PART II**

**SERVICE AND OVERSEAS ELECTORS' DECLARATIONS**

*Service declarations*

**Qualification for Crown servant**

**14.** A person (not being a member of the forces within the meaning of section 59(1) of the 1983 Act) who is employed in the service of the Crown in a post outside the United Kingdom falls within the class or description referred to in section 14(1)(b) of the 1983 Act if he is required to devote his whole working time to the duties of that post and the remuneration of it is paid wholly out of money provided by Parliament.

**Commencement Information**

**II** Reg. 14 in force at 16.2.2001, see [reg. 1\(1\)](#)

**Contents of service declaration**

**15.—(1)** In addition to the matters specified in paragraphs (a) to (f) of section 16 of the 1983 Act<sup>(1)</sup>, a service declaration shall state—

- (a) the declarant's full name and present address,
- (b) the grounds on which the declarant claims a service declaration, and
- (c) such of the particulars specified in paragraph (2), (3) or (4) below as are relevant to the service qualification claimed by the declarant.

(2) Where the declarant claims a service qualification on the grounds that he is a member of the forces (within the meaning of section 59(1) of the 1983 Act) or the spouse [<sup>F1</sup>or civil partner] of such a member, the service declaration shall state—

- (a) the service (whether naval, military or air forces) in which that member serves,
- (b) the rank or rating of that member, and
- (c) the service number of that member;

and where that member serves in the military forces, the service declaration shall in addition state the regiment or corps in which he serves.

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<sup>(1)</sup> Section 16 was amended by Schedule 1 to the 2000 Act.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Representation of the People (England and Wales) Regulations 2001. 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

(3) Where the declarant claims a service qualification on the grounds that he is a Crown servant to whom regulation 14 above applies or the spouse [<sup>F2</sup>or civil partner] of such a servant, the service declaration shall state—

- (a) the name of the Government department in which that servant works, and
- (b) a description of the post of that servant.

(4) Where the declarant claims a service qualification on the grounds that he is a British Council employee or the spouse [<sup>F3</sup>or civil partner] of such an employee, the service declaration shall state a description of the post of that employee.

#### Textual Amendments

- F1** Words in reg. 15(2) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art 1, **Sch. 8 para. 1(2)**
- F2** Words in reg. 15(3) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art. 1, **Sch. 8 para. 1(2)**
- F3** Words in reg. 15(4) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art. 1, **Sch. 8 para. 1(2)**

#### Commencement Information

- I2** Reg. 15 in force at 16.2.2001, see [reg. 1\(1\)](#)

### Transmission of service declaration

**16.—(1)** A service declaration made by a member of the forces or his spouse [<sup>F4</sup>or civil partner] shall be transmitted to the appropriate registration officer.

(2) A service declaration made by a person who is or will be a Crown servant or by his spouse [<sup>F5</sup>or civil partner] shall be transmitted by the declarant to the Government department under which that person or his spouse is or will be employed or to an officer designated by that department and transmitted by that department or officer to the appropriate registration officer.

(3) A service declaration made by a person who is or will be a British Council employee or by his spouse [<sup>F6</sup>or civil partner] shall be transmitted by the declarant to the British Council and transmitted by the British Council to the appropriate registration officer.

(4) In this regulation, the “appropriate registration officer” means the registration officer for the area within which is situated the address specified in the declaration in accordance with section 16(d) or the 1983 Act<sup>(2)</sup>.

#### Textual Amendments

- F4** Words in reg. 16(1) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art. 1, **Sch. 8 para. 1(3)**
- F5** Words in reg. 16(2) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art. 1, **Sch. 8 para. 1(3)**
- F6** Words in reg. 16(3) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Amendments to Subordinate Legislation\) Order 2005 \(S.I. 2005/2114\)](#), art. 1, **Sch. 8 para. 1(3)**

(2) Section 16(d) was amended by Schedule 1 to the 2000 Act.

**Commencement Information**

**I3** Reg. 16 in force at 16.2.2001, see [reg. 1\(1\)](#)

**Notification by registration officer in respect of service declarations**

**17.—(1)** Where the registration officer is satisfied that the service declaration is duly made he shall so notify the declarant.

**(2)** Where the registration officer rejects an application for registration in pursuance of a service declaration because it—

- (a) does not contain the particulars required in paragraphs (a) to (f) of section 16 of the 1983 Act and regulation 15 above, or
- (b) does not comply with the requirements of sections 14 and 15 of the 1983 Act<sup>(3)</sup> or, where appropriate, regulation 14 or 16 above,

he shall return the declaration to the declarant setting out his reasons for so doing.

**Commencement Information**

**I4** Reg. 17 in force at 16.2.2001, see [reg. 1\(1\)](#)

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<sup>(3)</sup> Sections 14 and 15 were amended by Schedule 1 to the 2000 Act.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Representation of the People (England and Wales) Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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

- Regulations amendment to earlier affecting provision S.I. 2012/2031, Sch. 4 Pt. 1 Table 6 by [S.I. 2022/1382 reg. 65\(3\)](#)
- Regulations amendment to earlier affecting provision S.I. 2012/323, Sch. 4 Table 6 by [S.I. 2022/1382 reg. 49\(3\)](#)
- Regulations amendment to earlier affecting provision S.I. 2012/444, Sch. 4 Table 6 by [S.I. 2022/1382 reg. 53\(3\)](#)
- Regulations amendment to earlier affecting provision S.I. 2017/67, Sch. 2 by [S.I. 2023/1225 reg. 11\(3\)](#)
- Regulations amendment to earlier affecting provision S.I. 2017/67, Sch. 2 para. 5 by [S.I. 2024/131 reg. 12\(6\)](#)
- Regulations amendment to earlier affecting provision SI 2007/1024 Sch. 2 Table 4 by [S.I. 2014/370 reg. 6\(4\)](#)
- Regulations applied (with modifications) by [2015 c. 36 Sch. 3 para. 13](#)
- Regulations applied (with modifications) by [S.I. 2017/67 art. 3\(2\)-\(4\)Sch. 2](#)
- Regulations applied (with modifications) by S.I. 2012/2031, regs. 8, 12, 13, Sch. 4 Table 6 (as amended) by [S.I. 2018/1310 Sch. 2 para. 13](#) (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Regulations applied (with modifications) by S.I. 2012/323, regs. 8, 11, 12, 13, Sch. 4 para. 1 Table 6 (as amended) by [S.I. 2018/1310 Sch. 2 para. 10](#) (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Regulations applied (with modifications) by S.I. 2012/444, regs. 14, 18, 19, Sch. 4 para. 1 Table 6 (as amended) by [S.I. 2018/1310 Sch. 2 para. 11](#) (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Regulations functions transferred by [S.I. 2015/1376 art. 5\(2\)\(a\)](#)
- Regulations functions transferred by [S.I. 2016/997 art. 7\(c\)\(i\)](#)
- Regulations transfer of functions by [S.I. 2021/1265 art. 7\(2\)\(a\)](#)

**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. 3 Appendix of Forms Form K applied (with modifications) by SI 2012/2031 reg. 8 12 13 Sch. 4 Pt. 1 table 6 (as inserted) by [S.I. 2014/333 reg. 10\(a\)Sch. 2](#)
- Sch. 4A revoked by [S.I. 2018/1310 Sch. 1 Pt. 2 Table 1](#) (This S.I. is amended by S.I. 2019/1389, reg. 2)
- reg. 3(3A) inserted by [S.I. 2013/3198 reg. 3\(b\)](#)
- reg. 3(3A) word omitted by [S.I. 2015/1971 reg. 3](#)
- reg. 3(3A) words omitted by [S.I. 2016/694 reg. 3](#)
- reg. 3(3B) inserted by [S.I. 2023/1147 reg. 3\(2\)\(b\)](#)
- reg. 3(3B) substituted by [S.I. 2023/1406 reg. 3\(2\)\(b\)](#)
- reg. 5(1) reg. 5 renumbered as reg. 5(1) by [S.I. 2013/3198 reg. 5\(1\)](#)
- reg. 5(1) words inserted by [S.I. 2023/1147 reg. 3\(3\)\(a\)](#)
- reg. 5(1) words inserted by [S.I. 2023/1406 reg. 3\(3\)\(a\)](#)
- reg. 5(1) words substituted by [S.I. 2013/3198 reg. 5\(2\)](#)
- reg. 5(2) inserted by [S.I. 2013/3198 reg. 5\(3\)](#)
- reg. 5(3) inserted by [S.I. 2023/1147 reg. 3\(3\)\(b\)](#)
- reg. 5(3) substituted by [S.I. 2023/1406 reg. 3\(3\)\(b\)](#)
- reg. 6(4) inserted by [S.I. 2023/1147 reg. 3\(4\)](#)

- reg. 15(1A) inserted by 2020 anaw 1 s. 21(2)(a)
- reg. 15(3)(c) and word inserted by S.I. 2014/3161 reg. 3(a)(ii)
- reg. 15(3A) inserted by 2020 anaw 1 s. 21(2)(b)
- reg. 15A inserted by 2020 anaw 1 s. 21(3)
- reg. 22A-22D and cross-heading inserted by S.I. 2023/1406 reg. 4(6)
- reg. 23(1A) inserted by S.I. 2013/3198 reg. 7
- reg. 24(A1) inserted by S.I. 2023/1406 reg. 5(2)(b)
- reg. 24A inserted by S.I. 2023/1406 reg. 5(3)
- reg. 24A(2)(d)(ii) words substituted by S.I. 2023/1406 reg. 15(2)
- reg. 25(3A) inserted by S.I. 2014/3161 reg. 5(a)
- reg. 25(5)-(7) inserted by 2020 anaw 1 s. 22(2)
- reg. 25ZA inserted by S.I. 2023/1406 reg. 5(5)
- reg. 26(1)(fa) inserted by S.I. 2023/1150 reg. 32(a)
- reg. 26(1A) inserted by 2020 anaw 1 s. 16(3)(a)
- reg. 26(3)(b)-(bc) substituted for reg. 26(3)(b)(ba) by S.I. 2023/1150 reg. 32(b)
- reg. 26(3)(ba) inserted by S.I. 2018/312 reg. 3(a)
- reg. 26(3)(ba) words inserted by 2020 anaw 1 s. 16(3)(c)
- reg. 26(3)(ca) inserted by S.I. 2018/312 reg. 3(b)
- reg. 26(3)(ea) inserted by S.I. 2015/1971 reg. 4(c)
- reg. 26(3)(eb) inserted by S.I. 2016/694 reg. 4(a)
- reg. 26(3)(eb) revoked by S.I. 2020/50 reg. 9
- reg. 26(3)(eb) words inserted by S.I. 2019/1451 reg. 8
- reg. 26(3A) inserted by 2020 anaw 1 s. 16(3)(d)
- reg. 26(4)(c) inserted by S.I. 2016/694 reg. 4(b)
- reg. 26(4)(c) words inserted by S.I. 2023/1406 reg. 5(7)(b)
- reg. 26(5)(a) omitted by S.I. 2023/1406 reg. 5(7)(c)(ii)
- reg. 26(5)(b) omitted by S.I. 2023/1406 reg. 5(7)(c)(ii)
- reg. 26(5)(za)(zb) inserted by S.I. 2023/1406 reg. 5(7)(c)(i)
- reg. 26(5)(za) words inserted by S.I. 2023/1406 reg. 15(3)
- reg. 26(5A) inserted by S.I. 2016/694 reg. 4(d)
- reg. 26(5A) words inserted by S.I. 2023/1406 reg. 5(7)(d)
- reg. 26(6A) inserted by S.I. 2018/644 Sch. 2 para. 3(2)
- reg. 26(6A) words substituted by S.I. 2021/1265 Sch. 2 para. 28(3)(b)
- reg. 26(9A) inserted by 2020 anaw 1 s. 16(3)(e)
- reg. 26(9B)(9C) inserted by S.I. 2023/1406 reg. 5(7)(e)
- reg. 26(11) words inserted by S.I. 2023/1147 reg. 4(2)(a)
- reg. 26(11) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(b)
- reg. 26(11) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(b)
- reg. 26(11) words substituted by S.I. 2021/1265 Sch. 2 para. 28(3)(d)
- reg. 26(11)(za) inserted by S.I. 2023/1406 reg. 5(7)(g)
- reg. 26(12) inserted by S.I. 2023/1147 reg. 4(2)(b)
- reg. 26A26B inserted by S.I. 2013/3198 reg. 11
- reg. 26A(2)(a) words substituted by 2018 c. 12 Sch. 19 para. 255
- reg. 26A(3) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(c)
- reg. 26A(3) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(c)
- reg. 26A(3) words substituted by S.I. 2021/1265 Sch. 2 para. 28(4)(a)
- reg. 26A(3A) inserted by S.I. 2018/644 Sch. 2 para. 3(3)
- reg. 26A(3A) words substituted by S.I. 2021/1265 Sch. 2 para. 28(4)(b)
- reg. 26A(4) words substituted by S.I. 2015/467 reg. 3(a)
- reg. 26A(5) words substituted by S.I. 2015/467 reg. 3(b)
- reg. 26A(6) words substituted by S.I. 2015/467 reg. 3(c)
- reg. 26B(1) words substituted by S.I. 2023/1406 reg. 5(8)(a)
- reg. 26B(1A) inserted by S.I. 2023/1406 reg. 5(8)(b)
- reg. 26B(4A) inserted by S.I. 2023/1406 reg. 5(8)(c)
- reg. 26B(5)(a)(b) substituted for words in reg. 26B(5) by S.I. 2023/1406 reg. 5(8)(d)
- reg. 26B(6)(c) word omitted by S.I. 2023/1406 reg. 5(8)(e)(i)
- reg. 26B(6)(c)(v) and word inserted by S.I. 2023/1406 reg. 5(8)(e)(iii)
- reg. 26B(6)(c)(ii) words substituted by S.I. 2016/694 reg. 5(a)

- reg. 26B(6)(c)(iv) substituted by S.I. 2016/694 reg. 5(b)
- reg. 26B(6)(c)(iv)(bb) substituted by S.I. 2018/312 reg. 4
- reg. 26B(6)(c)(iv) words inserted by S.I. 2023/1406 reg. 5(8)(e)(ii)
- reg. 26B(6A) inserted by 2020 anaw 1 s. 16(4)
- reg. 26B(6ZA)-(6ZC) inserted by S.I. 2023/1406 reg. 5(8)(f)
- reg. 26B(6ZC)(ca) inserted by S.I. 2024/43 reg. 22(2)
- reg. 26B(7) word substituted by 2020 anaw 1 s. 22(3)(a)(i)
- reg. 26B(7)(d) omitted by S.I. 2023/1406 reg. 5(8)(g)
- reg. 26B(7)(ca) inserted by 2020 anaw 1 s. 22(3)(a)(ii)
- reg. 26B(9A)(9B) inserted by 2020 anaw 1 s. 22(3)(b)
- reg. 26B(10) omitted by S.I. 2023/1406 reg. 5(8)(g)
- reg. 26B(10A)-(10C) inserted by S.I. 2023/1150 reg. 33
- reg. 26C-26J inserted by S.I. 2023/1406 reg. 5(9)
- reg. 26I(4)(a) word omitted by S.I. 2024/43 reg. 22(3)(a)
- reg. 26I(4)(c) and word inserted by S.I. 2024/43 reg. 22(3)(b)
- reg. 26BA26BB inserted by S.I. 2023/1150 reg. 34
- reg. 28(3) inserted by 2020 anaw 1 s. 16(5)
- reg. 29(2BA)-(2BE) inserted by S.I. 2013/3198 reg. 15(c)
- reg. 29(2BA)-(2BF) substituted for reg. 29(2BA)-(2BE) by S.I. 2015/1971 reg. 6(1)
- reg. 29(2BB) words inserted by S.I. 2023/1406 reg. 5(13)(a)
- reg. 29(2BC) words inserted by S.I. 2023/1406 reg. 5(13)(b)
- reg. 29(2BE) word substituted by S.I. 2023/1406 reg. 5(13)(c)
- reg. 29(2BE)(b) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(f)
- reg. 29(2BF)(b) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(f)
- reg. 29(2BF)(b) words substituted by S.I. 2021/1265 Sch. 2 para. 28(7)(a)
- reg. 29(2BG) inserted by S.I. 2018/644 Sch. 2 para. 3(4)
- reg. 29(2BG) words substituted by S.I. 2021/1265 Sch. 2 para. 28(7)(b)
- reg. 29ZA29ZB inserted by S.I. 2013/3198 reg. 14
- reg. 29ZA29ZB transfer of functions by S.I. 2021/1265 art. 7(3)(a)
- reg. 29ZA(1) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(d)
- reg. 29ZA(1) words substituted by S.I. 2015/1376 Sch. 2 para. 20(3)(a)
- reg. 29ZA(1) words substituted by S.I. 2015/1971 reg. 5
- reg. 29ZA(1) words substituted by S.I. 2015/467 reg. 4
- reg. 29ZA(1) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(d)
- reg. 29ZA(1) words substituted by S.I. 2016/997 Sch. 2 para. 33(3)(a)
- reg. 29ZA(1) words substituted by S.I. 2021/1265 Sch. 2 para. 28(5)(a)
- reg. 29ZA(2) words inserted by S.I. 2021/1265 Sch. 2 para. 28(5)(b)(ii)
- reg. 29ZA(2) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(d)
- reg. 29ZA(2) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(d)
- reg. 29ZA(2) words substituted by S.I. 2021/1265 Sch. 2 para. 28(5)(b)(i)
- reg. 29ZA(3) words inserted by S.I. 2021/1265 Sch. 2 para. 28(5)(c)
- reg. 29ZA(4) words inserted by S.I. 2021/1265 Sch. 2 para. 28(5)(d)(i)
- reg. 29ZA(4) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(d)
- reg. 29ZA(4)-(6) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(d)
- reg. 29ZA(4) words substituted by S.I. 2021/1265 Sch. 2 para. 28(5)(d)(ii)
- reg. 29ZA(5) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(d)
- reg. 29ZA(5) words substituted by S.I. 2021/1265 Sch. 2 para. 28(5)(e)
- reg. 29ZA(6) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(d)
- reg. 29ZA(6) words substituted by S.I. 2021/1265 Sch. 2 para. 28(5)(e)
- reg. 29ZA(6A) inserted by 2020 anaw 1 s. 16(6)
- reg. 29ZA(6ZA) inserted by S.I. 2023/1406 reg. 5(10)
- reg. 29ZA(7)(b) omitted by S.I. 2021/1265 Sch. 2 para. 28(5)(f)
- reg. 29ZB(1) words inserted by S.I. 2023/1406 reg. 5(12)(a)
- reg. 29ZB(2)(a) words inserted by S.I. 2023/1147 reg. 4(3)(a)
- reg. 29ZB(5) word omitted by S.I. 2023/1147 reg. 4(3)(b)(i)
- reg. 29ZB(5) words inserted by S.I. 2023/1406 reg. 5(12)(b)(i)
- reg. 29ZB(5)(aa) inserted by S.I. 2023/1147 reg. 4(3)(b)(ii)
- reg. 29ZB(5)(aa) words inserted by S.I. 2023/1406 reg. 5(12)(b)(ii)



- reg. 29ZB(6)(b) words substituted by S.I. 2023/149 reg. 2(2)Sch. Pt. 2 table
- reg. 29ZB(7) words inserted by S.I. 2023/1406 reg. 5(12)(c)
- reg. 29ZB(7) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(e)
- reg. 29ZB(7) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(e)
- reg. 29ZB(7) words substituted by S.I. 2021/1265 Sch. 2 para. 28(6)
- reg. 29ZB(8) words inserted by S.I. 2023/1406 reg. 5(12)(d)
- reg. 29ZB(8) words substituted by S.I. 2015/1376 Sch. 2 para. 20(3)(b)
- reg. 29ZB(8) words substituted by S.I. 2016/997 Sch. 2 para. 33(3)(b)
- reg. 29ZB(8) words substituted by S.I. 2021/1265 Sch. 2 para. 28(6)
- reg. 29ZAA29ZAB inserted by S.I. 2023/1406 reg. 5(11)
- reg. 31C(2)(c)(2A)(2B) inserted by S.I. 2018/312 reg. 5(c)
- reg. 31D(3A) inserted by 2020 anaw 1 s. 17(2)
- reg. 31D(4A) inserted by S.I. 2018/312 reg. 6(a)
- reg. 31E(5) inserted by 2020 anaw 1 s. 17(3)
- reg. 31G(7) inserted by S.I. 2023/1406 reg. 5(16)
- reg. 31I(3)(r)(s) inserted by S.I. 2018/312 reg. 9
- reg. 31I(3)(t) inserted by S.I. 2022/1382 reg. 38(2)
- reg. 31J(2A) inserted by S.I. 2023/1406 reg. 5(17)
- reg. 31J(4)(l)-(n) inserted by S.I. 2018/312 reg. 10(b)
- reg. 31J(5) inserted by S.I. 2018/312 reg. 11
- reg. 31J(6) inserted by 2020 anaw 1 s. 18
- reg. 31FA inserted by S.I. 2013/3198 reg. 20
- reg. 31FA word substituted by S.I. 2015/1971 reg. 8(a)
- reg. 31FA words inserted by S.I. 2015/1971 reg. 8(b)
- reg. 31FA(1) reg. 31FA renumbered as reg. 31FA(1) by S.I. 2018/312 reg. 8(a)
- reg. 31FA(2) inserted by S.I. 2018/312 reg. 8(b)
- reg. 31FZA inserted by S.I. 2015/1971 reg. 7(2)
- reg. 31FZA substituted by S.I. 2018/312 reg. 7
- reg. 31FZA(1) applied (with modifications) by S.I. 2023/1150 reg. 12(3)21(3)
- reg. 31FZA(1) applied (with modifications) by S.I. 2012/1917, Sch. A1 para. 3 (as inserted) by S.I. 2023/1150 Sch. 1
- reg. 32ZA-32ZI amendment to earlier affecting provision SI 2013/3198 reg. 22 by S.I. 2014/1234 reg. 4
- reg. 32ZA excluded (temp. until 6.7.2018) by S.I. 2017/610 art. 4
- reg. 32ZA-32ZI inserted by S.I. 2013/3198 reg. 22
- reg. 32ZA revoked by S.I. 2020/50 reg. 10
- reg. 32ZA heading substituted by S.I. 2019/1451 reg. 9(a)
- reg. 32ZA(1)(4)-(6) excluded (temp.) by S.I. 2016/739 art. 34
- reg. 32ZA(1) words inserted by S.I. 2019/1451 reg. 9(b)
- reg. 32ZA(2)(b) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(g)
- reg. 32ZA(2)(b) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(g)
- reg. 32ZA(2A) inserted by S.I. 2018/644 Sch. 2 para. 3(5)
- reg. 32ZA(3)(f) substituted by S.I. 2015/467 reg. 5
- reg. 32ZA(3)(f) words substituted by 2018 c. 12 Sch. 19 para. 256
- reg. 32ZA(3)(i) word omitted by S.I. 2015/467 reg. 6(a)
- reg. 32ZA(3)(i) words substituted by S.I. 2015/467 reg. 6(b)
- reg. 32ZA(3)(i) words substituted by S.I. 2015/467 reg. 6(c)
- reg. 32ZA(3A) inserted by 2020 anaw 1 s. 13(2)(a)
- reg. 32ZA(4) words inserted by S.I. 2016/694 reg. 6(a)
- reg. 32ZA(4A)(4B) inserted by S.I. 2016/694 reg. 6(b)
- reg. 32ZA(5)(b) words substituted by S.I. 2015/1971 reg. 9
- reg. 32ZA(5A) inserted by 2020 anaw 1 s. 13(2)(b)
- reg. 32ZB excluded (temp. until 6.7.2018) by S.I. 2017/610 art. 4
- reg. 32ZB excluded (temp.) by S.I. 2016/739 art. 34
- reg. 32ZB revoked by S.I. 2020/50 reg. 11
- reg. 32ZB(1) words substituted by S.I. 2019/1451 reg. 10
- reg. 32ZB(5A) inserted by S.I. 2016/694 reg. 7
- reg. 32ZC(1)(b) words substituted by S.I. 2015/1376 Sch. 2 para. 20(2)(h)

- reg. 32ZC(1)(b) words substituted by S.I. 2016/997 Sch. 2 para. 33(2)(h)
- reg. 32ZC(1)(b) words substituted by S.I. 2021/1265 Sch. 2 para. 28(12)(a)
- reg. 32ZC(1A) inserted by S.I. 2018/644 Sch. 2 para. 3(6)
- reg. 32ZC(1A) words substituted by S.I. 2021/1265 Sch. 2 para. 28(12)(b)
- reg. 32ZC(2)(b) word omitted by S.I. 2016/694 reg. 8(a)(i)
- reg. 32ZC(2)(c) word inserted by S.I. 2016/694 reg. 8(a)(ii)
- reg. 32ZC(2)(d) inserted by S.I. 2016/694 reg. 8(a)(iii)
- reg. 32ZC(2A) inserted by 2020 anaw 1 s. 14(2)
- reg. 32ZC(3)(za) inserted by S.I. 2016/694 reg. 8(b)
- reg. 32ZC(3A) inserted by S.I. 2016/694 reg. 8(c)
- reg. 32ZD(3A) inserted by 2020 anaw 1 s. 14(3)
- reg. 32ZE(3A) inserted by 2020 anaw 1 s. 14(4)
- reg. 32ZBA-32ZBG inserted by S.I. 2019/1451 reg. 11
- reg. 32ZBA(1) words omitted by S.I. 2020/50 reg. 12(a)
- reg. 32ZBA(2) words omitted by S.I. 2020/50 reg. 12(b)
- reg. 32ZBA(4)(a)(i) words substituted by S.I. 2020/50 reg. 12(c)(i)
- reg. 32ZBA(4)(a)(ii) word omitted by S.I. 2020/50 reg. 12(c)(ii)
- reg. 32ZBA(4)(b)(ii)(aa) words substituted by S.I. 2020/50 reg. 12(c)(iii)
- reg. 32ZBA(5)(b)(ii) words inserted by S.I. 2020/50 reg. 12(d)
- reg. 32ZBA(6) words omitted by S.I. 2020/50 reg. 12(e)
- reg. 32ZBA(7)(a) words substituted by S.I. 2021/1265 Sch. 2 para. 28(8)
- reg. 32ZBA(8) words omitted by S.I. 2020/50 reg. 12(f)
- reg. 32ZBB32ZBC transfer of functions by S.I. 2021/1265 art. 7(3)(a)
- reg. 32ZBB(1) words omitted by S.I. 2020/50 reg. 13
- reg. 32ZBB(1) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(a)
- reg. 32ZBB(2) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(a)
- reg. 32ZBB(3) words inserted by S.I. 2021/1265 Sch. 2 para. 28(9)(b)(ii)
- reg. 32ZBB(3) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(b)(i)
- reg. 32ZBB(4) words inserted by S.I. 2021/1265 Sch. 2 para. 28(9)(c)
- reg. 32ZBB(5) words inserted by S.I. 2021/1265 Sch. 2 para. 28(9)(d)(i)
- reg. 32ZBB(5) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(d)(ii)
- reg. 32ZBB(6) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(e)
- reg. 32ZBB(7) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(e)
- reg. 32ZBB(9) words omitted by S.I. 2021/1265 Sch. 2 para. 28(9)(f)(ii)
- reg. 32ZBB(9) words substituted by S.I. 2021/1265 Sch. 2 para. 28(9)(f)(i)
- reg. 32ZBC(1)(a) words omitted by S.I. 2020/50 reg. 14
- reg. 32ZBC(2)(b) words substituted by S.I. 2023/149 reg. 2(2)Sch. Pt. 2 table
- reg. 32ZBC(3) words substituted by S.I. 2021/1265 Sch. 2 para. 28(10)
- reg. 32ZBC(4) words substituted by S.I. 2021/1265 Sch. 2 para. 28(10)
- reg. 32ZBC(5) words substituted by S.I. 2021/1265 Sch. 2 para. 28(10)
- reg. 32ZBD(1) words omitted by S.I. 2020/50 reg. 15(a)
- reg. 32ZBD(4)(c) word omitted by S.I. 2020/50 reg. 15(b)(ii)
- reg. 32ZBD(4)(ba) inserted by S.I. 2020/50 reg. 15(b)(i)
- reg. 32ZBD(4)(ca) inserted by S.I. 2020/50 reg. 15(b)(iii)
- reg. 32ZBD(9)(a)(i) words omitted by S.I. 2020/50 reg. 15(c)(i)
- reg. 32ZBD(9)(a)(ii) word omitted by S.I. 2020/50 reg. 15(c)(ii)
- reg. 32ZBD(9)(a)(iv) inserted by S.I. 2020/50 reg. 15(c)(iii)
- reg. 32ZBD(9A) inserted by S.I. 2020/50 reg. 15(d)
- reg. 32ZBE(1)(a) words omitted by S.I. 2020/50 reg. 16(a)
- reg. 32ZBE(1)(b) words omitted by S.I. 2020/50 reg. 16(a)
- reg. 32ZBE(2) words omitted by S.I. 2020/50 reg. 16(b)
- reg. 32ZBE(3)(b) substituted by S.I. 2020/50 reg. 16(c)
- reg. 32ZBE(4) word substituted by S.I. 2020/50 reg. 16(d)
- reg. 32ZBE(4A) inserted by S.I. 2020/50 reg. 16(e)
- reg. 32ZBE(5)(b) word substituted by S.I. 2020/50 reg. 16(f)
- reg. 32ZBE(5A) inserted by S.I. 2020/50 reg. 16(g)
- reg. 32ZBE(6)(a)(i) words omitted by S.I. 2020/50 reg. 16(h)(i)
- reg. 32ZBE(6)(a)(ii) words omitted by S.I. 2020/50 reg. 16(h)(ii)



- reg. 32ZBE(7)(a) words omitted by S.I. 2020/50 reg. 16(i)(i)
- reg. 32ZBE(7)(b) words omitted by S.I. 2020/50 reg. 16(i)(ii)
- reg. 32ZBF(4) words inserted by S.I. 2020/50 reg. 17(a)(ii)
- reg. 32ZBF(4) words omitted by S.I. 2020/50 reg. 17(a)(i)
- reg. 32ZBF(5A) inserted by S.I. 2020/50 reg. 17(b)
- reg. 32ZBF(6) words inserted by S.I. 2020/50 reg. 17(c)
- reg. 32ZBF(7) words inserted by S.I. 2020/50 reg. 17(c)
- reg. 32ZBF(8) words inserted by S.I. 2020/50 reg. 17(c)
- reg. 32ZBG(1)(b) words substituted by S.I. 2021/1265 Sch. 2 para. 28(11)
- reg. 32ZBG(3) words substituted by S.I. 2021/1265 Sch. 2 para. 28(11)
- reg. 32ZBG(4)(a) words omitted by S.I. 2020/50 reg. 18(a)
- reg. 32ZBG(4)(b) words omitted by S.I. 2020/50 reg. 18(a)
- reg. 32ZBG(4)(d)(iii) inserted by S.I. 2020/50 reg. 18(b)
- reg. 32ZBG(4)(d)(ii) words omitted by S.I. 2020/50 reg. 18(a)
- reg. 32ZBG(5)(a) words omitted by S.I. 2020/50 reg. 18(c)
- reg. 32ZBG(5)(b) words omitted by S.I. 2020/50 reg. 18(c)
- reg. 32ZBG(5)(d) words omitted by S.I. 2020/50 reg. 18(c)
- reg. 32ZBG(5)(e) semi-colon substituted for full stop by S.I. 2020/50 reg. 18(d)
- reg. 32ZBG(5)(f) inserted by S.I. 2020/50 reg. 18(e)
- reg. 35(2)(aa) inserted by S.I. 2014/1234 reg. 2
- reg. 35(4) inserted by S.I. 2023/1406 reg. 5(18)
- reg. 35A inserted by S.I. 2014/1234 reg. 3
- reg. 35A(1) words inserted by S.I. 2023/1406 reg. 5(19)
- reg. 36(4) inserted by S.I. 2016/295 art. 152(2)(b)
- reg. 42(3A) inserted by 2021 asc 1 Sch. 2 para. 16(3)(b)
- reg. 42(3B)(3C) inserted by S.I. 2023/1150 reg. 35(b)
- reg. 45(1A) inserted by S.I. 2023/1406 reg. 5(21)(b)
- reg. 51(2)(aa) inserted by S.I. 2023/1147 reg. 5(3)(a)
- reg. 51(7)-(11) inserted by S.I. 2023/1147 reg. 5(3)(c)
- reg. 52(A1) inserted by S.I. 2021/391 reg. 3(2)(b)
- reg. 52(A1)(b) words inserted by S.I. 2022/1382 reg. 38(4)(a)
- reg. 52(1) reg. 52 renumbered as reg. 52(1) by S.I. 2021/391 reg. 3(2)(a)
- reg. 52(1) words omitted by S.I. 2021/391 reg. 3(2)(c)
- reg. 52(1) words omitted by S.I. 2023/1147 reg. 5(4)(a)
- reg. 52(1A)-(1C) inserted by S.I. 2022/1382 reg. 38(4)(b)
- reg. 52(1ZA) inserted by S.I. 2023/1147 reg. 5(4)(b)
- reg. 52(2) inserted (temp.) by S.I. 2021/391 reg. 3(2)(d)
- reg. 53(2)(ka) inserted by S.I. 2018/48 Sch. 1 para. 6(2)
- reg. 53(5)(a)(i) substituted by S.I. 2016/211 Sch. 3 para. 36(2)(b)
- reg. 55(3A) inserted by S.I. 2013/3198 reg. 23
- reg. 55(3ZA) inserted (temp.) by S.I. 2021/391 reg. 3(3)
- reg. 55(5A) inserted by S.I. 2023/1147 reg. 5(5)
- reg. 55A applied by S.I. 2016/219 Sch. 3 para. 2(g)
- reg. 55A applied (with modifications) by SI 2012/2031 reg. 8 12 13 Sch. 4 Pt. 1 Table 6 (as inserted) by S.I. 2014/333 reg. 10(a)Sch. 2
- reg. 55A inserted by S.I. 2013/3198 reg. 24
- reg. 55A heading words inserted by S.I. 2022/1382 reg. 38(5)
- reg. 55B amendment to earlier affecting provision S.I. 2012/2031, Sch. 4 Table 6 by S.I. 2023/1147 reg. 18(5)(c)(iv)
- reg. 55B amendment to earlier affecting provision S.I. 2012/323, Sch. 4 Table 6 by S.I. 2023/1147 reg. 15(5)(c)(iv)
- reg. 55B amendment to earlier affecting provision S.I. 2012/444, Sch. 4 Table 6 by S.I. 2023/1147 reg. 16(5)(c)(iv)
- reg. 55B inserted by S.I. 2022/1382 reg. 38(6)
- reg. 55B(1) words substituted by S.I. 2023/1147 reg. 5(6)(a)
- reg. 55B(2A) inserted by S.I. 2023/1147 reg. 5(6)(b)
- reg. 56(1A) inserted (temp.) by S.I. 2022/175 reg. 3(a)
- reg. 56(1B) inserted by S.I. 2022/1382 reg. 38(7)(a)

- reg. 56(2A)(2B) inserted (temp.) by S.I. 2021/391 reg. 3(4)(b)
- reg. 56(2B)(b)(ii) substituted (temp.) by S.I. 2022/175 reg. 3(c)
- reg. 56(2C) inserted by S.I. 2022/1382 reg. 38(7)(c)
- reg. 56(2ZA) inserted by S.I. 2022/1382 reg. 38(7)(b)
- reg. 56(3A)(aza) inserted (temp.) by S.I. 2021/391 reg. 3(4)(c)
- reg. 56(3A)(aa) inserted by S.I. 2013/3198 reg. 25(1)
- reg. 56(3B)(3C) inserted by S.I. 2020/1399 reg. 8(2)(b)
- reg. 56(3B) words inserted by S.I. 2021/193 reg. 2(3)(a)
- reg. 56(3B) words removed by S.I. 2021/193 reg. 2(3)(b)
- reg. 56(3B) words substituted by S.I. 2022/263 reg. 10(2)
- reg. 56(3C) substituted by S.I. 2022/263 reg. 10(3)
- reg. 56(3C) words inserted by S.I. 2021/193 reg. 2(4)
- reg. 56(3C) words substituted by S.I. 2021/1247 reg. 2
- reg. 56(3D)(3E) inserted by S.I. 2022/1382 reg. 38(7)(d)
- reg. 56(3D) words inserted by S.I. 2023/1147 reg. 5(7)(a)
- reg. 56(3F) inserted by S.I. 2023/1147 reg. 5(7)(b)
- reg. 56(3AA)(3AB) inserted (temp.) by S.I. 2021/391 reg. 3(4)(d)
- reg. 56(3AA)(b) substituted (temp.) by S.I. 2022/175 reg. 3(d)
- reg. 56(5A) inserted by S.I. 2013/3198 reg. 25(2)
- reg. 56A inserted by S.I. 2022/1382 reg. 38(8)
- reg. 56B-56D applied (with modifications) by S.I. 2012/2031, Sch. 4 Table 6 (as amended) by S.I. 2023/1147 reg. 18(5)(c)(vi)
- reg. 56B-56D applied (with modifications) by S.I. 2012/323, Sch. 4 Table 6 (as amended) by S.I. 2023/1147 reg. 15(5)(c)(vi)
- reg. 56B-56D applied (with modifications) by S.I. 2012/444, Sch. 4 Table 6 (as amended) by S.I. 2023/1147 reg. 16(5)(c)(vi)
- reg. 56B-56D inserted by S.I. 2023/1147 reg. 5(8)
- reg. 56C(5A) inserted by S.I. 2023/1406 reg. 6(2)(a)
- reg. 56C(6) words inserted by S.I. 2023/1406 reg. 6(2)(b)(i)
- reg. 56C(6)(d)(i) words inserted by S.I. 2023/1406 reg. 6(2)(b)(ii)
- reg. 56C(8) words substituted by S.I. 2023/1406 reg. 6(2)(c)(i)
- reg. 56C(8)(a) words inserted by S.I. 2023/1406 reg. 6(2)(c)(ii)
- reg. 56C(8)(b) words inserted by S.I. 2023/1406 reg. 6(2)(c)(iii)
- reg. 56C(8)(c) words inserted by S.I. 2023/1406 reg. 6(2)(c)(iii)
- reg. 56C(8)(c) words substituted by S.I. 2023/1406 reg. 6(2)(c)(iv)
- reg. 56C(8)(e) words substituted by S.I. 2023/1406 reg. 6(2)(c)(v)
- reg. 56C(8)(ca) inserted by S.I. 2024/43 reg. 22(4)
- reg. 57(1A) inserted by S.I. 2023/1147 reg. 5(9)(a)
- reg. 57(2A)(2B) inserted by S.I. 2023/1406 reg. 6(3)
- reg. 57(3A) inserted by S.I. 2023/1147 reg. 5(9)(c)
- reg. 57(7)-(11) inserted by S.I. 2023/1147 reg. 5(9)(d)
- reg. 60A(A1) inserted by S.I. 2023/1147 reg. 5(11)
- reg. 60A(1A)-(1D) inserted by S.I. 2023/1406 reg. 6(4)(c)
- reg. 60B applied (with modifications) by SI 2012/2031 reg. 8 12 13 Sch. 4 Pt. 1 Table 6 (as inserted) by S.I. 2014/333 reg. 10(a)Sch. 2
- reg. 60B inserted by S.I. 2013/3198 reg. 26
- reg. 60B(11) word substituted by S.I. 2016/694 reg. 9
- reg. 60ZA applied by S.I. 2023/1147 Sch. 2 para. 3
- reg. 60ZA inserted by S.I. 2023/1147 reg. 5(10)
- reg. 61(6A) inserted by S.I. 2013/3198 reg. 27
- reg. 61C amendment to earlier affecting provision S.I. 2012/2031, Sch. 4 Table 6 by S.I. 2023/1225 reg. 9(3)(b)(ii)
- reg. 61C amendment to earlier affecting provision S.I. 2012/323, Sch. 4 Table 6 by S.I. 2023/1225 reg. 6(3)(b)(ii)
- reg. 61C amendment to earlier affecting provision S.I. 2012/444, Sch. 4 Table 6 by S.I. 2023/1225 reg. 7(3)(b)(ii)
- reg. 61C applied (with modifications) by S.I. 2016/219 Sch. 3 para. 19

- reg. 61C applied (with modifications) by SI 2012/2031 reg. 8 12 13 Sch. 4 Pt. 1 Table 6 (as inserted) by S.I. 2014/333 reg. 10(a)Sch. 2
- reg. 61C excluded by S.I. 2020/1399 reg. 4(3)
- reg. 61C inserted by S.I. 2013/3198 reg. 28
- reg. 61C restricted by S.I. 2020/926 reg. 3(4)6(1)(2)
- reg. 61C heading words inserted by S.I. 2023/1225 reg. 2(3)(a)
- reg. 61C(1) words inserted by S.I. 2023/1225 reg. 2(3)(b)(i)
- reg. 61C(1)(a)(i) words in reg. 61C(1)(a) renumbered as reg. 61C(1)(a)(i) by S.I. 2023/1225 reg. 2(3)(b)(ii)(aa)
- reg. 61C(1)(a)(ii)(iii) inserted by S.I. 2023/1225 reg. 2(3)(b)(ii)(bb)
- reg. 61C(1)(c)(i) words in reg. 61C(1)(c) renumbered as reg. 61C(1)(c)(i) by S.I. 2023/1225 reg. 2(3)(b)(iii)(aa)
- reg. 61C(1)(c)(ii) inserted by S.I. 2023/1225 reg. 2(3)(b)(iii)(bb)
- reg. 61C(2)(b) words inserted by S.I. 2023/1225 reg. 2(3)(c)
- reg. 65(1) reg. 65 renumbered as reg. 65(1) by S.I. 2023/1225 reg. 2(4)(a)
- reg. 65(1) words inserted by S.I. 2023/1225 reg. 2(4)(b)
- reg. 65(2) inserted by S.I. 2023/1225 reg. 2(4)(c)
- reg. 66(6)(7) words substituted by 2018 c. 12 Sch. 19 para. 262
- reg. 78A applied (with modifications) by S.I. 2016/219 Sch. 3 para. 33
- reg. 78A applied (with modifications) by SI 2012/2031 reg. 8 12 13 Sch. 4 Pt. 1 Table 6 (as inserted) by S.I. 2014/333 reg. 10(a)Sch. 2
- reg. 78A inserted by S.I. 2013/3198 reg. 30
- reg. 79(2A)(2B) inserted by S.I. 2023/1225 reg. 2(5)(a)
- reg. 79(4A) inserted by S.I. 2023/1225 reg. 2(5)(d)
- reg. 79A-79D applied (with modifications) by S.I. 2012/231, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 9(3)(b)(iii)
- reg. 79A-79D applied (with modifications) by S.I. 2012/323, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 6(3)(b)(iii)
- reg. 79A-79D applied (with modifications) by S.I. 2012/444, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 7(3)(b)(iii)
- reg. 79A-79D inserted by S.I. 2023/1225 reg. 2(6)
- reg. 82(1A) inserted by S.I. 2023/1225 reg. 2(7)(b)
- reg. 82A applied (with modifications) by S.I. 2007/1024, Sch. 2 Table 4 (as amended) by S.I. 2023/1225 reg. 5(3)(a)
- reg. 82A-82E applied (with modifications) by S.I. 2012/2031, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 9(3)(b)(iv)
- reg. 82A-82E applied (with modifications) by S.I. 2012/323, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 6(3)(b)(iv)
- reg. 82A-82E applied (with modifications) by S.I. 2012/444, Sch. 4 Table 6 (as amended) by S.I. 2023/1225 reg. 7(3)(b)(iv)
- reg. 82A-82E inserted by S.I. 2023/1225 reg. 2(8)
- reg. 87(1)(1A) substituted for reg. 87(1) by S.I. 2023/1225 reg. 2(9)(b)
- reg. 87(4)(5) inserted by S.I. 2013/3198 reg. 34(2)
- reg. 87(6)-(9) inserted by S.I. 2023/1225 reg. 2(9)(c)
- reg. 89(1)(g) inserted by S.I. 2023/1225 reg. 2(10)
- reg. 91(3A) inserted by S.I. 2013/3198 reg. 36(2)
- reg. 91(3A)(a) word substituted by S.I. 2023/1225 reg. 2(11)(c)(i)
- reg. 91(3A)(a) words inserted by S.I. 2023/1225 reg. 2(11)(c)(ii)
- reg. 91(3A)(b) word substituted by S.I. 2023/1225 reg. 2(11)(c)(i)
- reg. 91(3A)(b) words inserted by S.I. 2023/1225 reg. 2(11)(c)(ii)
- reg. 91(3B) inserted by S.I. 2016/694 reg. 10
- reg. 92(2)(ba) inserted by 2018 c. 12 Sch. 19 para. 258(2)
- reg. 92(2)(ba) words substituted by S.I. 2019/419 Sch. 3 para. 33
- reg. 93(3)-(3C) substituted for reg. 93(3) by S.I. 2013/3198 reg. 39
- reg. 93A inserted by S.I. 2013/3198 reg. 40
- reg. 93A(3) omitted by S.I. 2020/50 reg. 19
- reg. 93A(3) words substituted by S.I. 2019/1451 reg. 12
- reg. 93A(4) word substituted by S.I. 2018/312 reg. 12

- reg. 94(5) inserted by [S.I. 2022/1382 reg. 38\(9\)](#)
- reg. 100(2A)(2B) inserted by [S.I. 2013/3198 reg. 43](#)
- reg. 118(1)(b)(iv) inserted by [S.I. 2013/3198 reg. 44](#)
- reg. 118(1)(b)(iv)(v) substituted for reg. 118(1)(b)(iv) by [S.I. 2023/1225 reg. 2\(12\)](#)
- reg. 126(b)(iv) inserted by [S.I. 2016/272 art. 20](#)