Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006

PART FOUR

GENERAL PROVISIONS APPLICABLE TO THE FUNDS AND THE EMFF

TITLE II

[X1FINANCIAL MANAGEMENT, PREPARATION, EXAMINATION AND ACCEPTANCE OF ACCOUNTS AND FINANCIAL CORRECTIONS]

CHAPTER I

Financial management

Article 129

Common rules for payments

The Member State shall ensure that by the closure of the operational programme, [XI the amount of public expenditure paid to beneficiaries is at least equal to the contribution from the Funds and the EMFF paid by the Commission to the Member State.]

Editorial Information

X1 Substituted by Corrigendum to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (Official Journal of the European Union L 347 of 20 December 2013).

Article 130

Common rules for calculating interim payments and payment of the final balance

The Commission shall reimburse as interim payments 90 % of the amount resulting from applying the co-financing rate for each priority, laid down in the decision adopting the operational programme, to the eligible expenditure for the priority included in the payment

application. The Commission shall determine the remaining amounts to be reimbursed as interim payments or to be recovered in accordance with Article 139.

- [X12] The contribution from the Funds or the EMFF to a priority through the interim payments and payment of the final balance shall not be higher than:
 - a the eligible public expenditure indicated in the payment applications for the priority; or
 - b the contribution from the Funds or the EMFF for the priority laid down in the decision of the Commission approving the operational programme,

whichever is the lower.]

[F13] By way of derogation from paragraph 2, the contribution from the Funds or the EMFF through payments of the final balance for each priority per Fund and per category of regions in the final accounting year shall not exceed, by more than 10 %, the contribution from the Funds or the EMFF for each priority per Fund and per category of regions as laid down in the decision of the Commission approving the operational programme.

The contribution from the Funds or the EMFF through payments of the final balance in the final accounting year shall not exceed the eligible public expenditure declared or the contribution from each Fund and category of regions to each operational programme as laid down in the decision of the Commission approving the operational programme, whichever is the lower.]

Textual Amendments

F1 Inserted by Regulation (EU) 2020/558 of the European Parliament and of the Council of 23 April 2020 amending Regulations (EU) No 1301/2013 and (EU) No 1303/2013 as regards specific measures to provide exceptional flexibility for the use of the European Structural and Investments Funds in response to the COVID-19 outbreak.

I^{F2}Article 131

Payment applications

- 1 Payment applications shall include, for each priority:
 - a the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations, as entered in the accounting system of the certifying authority;
 - b the total amount of public expenditure incurred in implementing operations, as entered in the accounting system of the certifying authority.

With regard to the amounts to be included in payment applications for the form of support referred to in point (e) of the first subparagraph of Article 67(1), the payment applications shall include the elements set out in the delegated acts adopted in accordance with Article 67(5a) and shall use the model for payment applications set out in the implementing acts adopted in accordance with paragraph 6 of this Article.

Eligible expenditure included in a payment application shall be supported by receipted invoices or accounting documents of equivalent probative value, except for the forms of support referred to in points (b) to (e) of the first subparagraph of Article 67(1) of this Regulation, Articles 68, 68a and 68b of this Regulation, Article 69(1) of this Regulation and Article 109 of this Regulation and in Article 14 of the ESF Regulation. For those forms of support, the amounts included in a payment application shall be the costs calculated on the applicable basis.

- In the case of State aid, the public contribution corresponding to the expenditure included in a payment application shall have been paid to the beneficiaries by the body granting the aid or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, paid by the beneficiary to the body receiving the aid.
- By way of derogation from paragraph 1 of this Article, in the case of State aid, the payment application may include advances paid to the beneficiary by the body granting the aid or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, paid by the beneficiary to the body receiving the aid, under the following cumulative conditions:
 - a those advances are subject to a guarantee provided by a bank or other financial institution established in the Member State or are covered by a facility provided as a guarantee by a public entity or by the Member State;
 - b those advances do not exceed 40 % of the total amount of the aid to be granted to a beneficiary for a given operation or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, of the total amount of the aid to be granted to the body receiving the aid as part of a given operation;
 - those advances are covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, expenditure paid by the body receiving the aid in implementing the operation, and supported by receipted invoices or accounting documents of equivalent probative value within three years of the year of the payment of the advance or on 31 December 2023, whichever is earlier.

Where the conditions set out in point (c) of the first subparagraph are not met, the next payment application shall be corrected accordingly.

- 5 Each payment application which includes advances of the type referred to in paragraph 4 of this Article shall separately disclose:
 - a the total amount paid from the operational programme as advances;
 - the amount which, within three years of the payment of the advance in accordance with point (c) of the first subparagraph of paragraph 4, has been covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, by the body receiving the aid; and
 - c the amount which has not been covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, by the body receiving the aid, and for which the three year period has not yet elapsed.
- The Commission shall, in order to ensure uniform conditions for the implementation of this Article, adopt implementing acts laying down the model for payment applications. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 150(3).]

Textual Amendments

F2 Substituted by Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

Article 132

Payment to beneficiaries

Subject to the availability of funding from initial and annual pre-financing and interim payments, the managing authority shall ensure that a beneficiary receives the total amount of eligible public expenditure due in full and no later than 90 days from the date of submission of the payment claim by the beneficiary.

No amount shall be deducted or withheld and no specific charge or other charge with equivalent effect shall be levied that would reduce amounts due to beneficiaries.

- 2 The payment deadline referred to in paragraph 1 may be interrupted by the managing authority in either of the following duly justified cases:
 - a the amount of the payment claim is not due or the appropriate supporting documents, including the documents necessary for management verifications under point (a) of the first subparagraph of Article 125(4), have not been provided;
 - b an investigation has been initiated in relation to a possible irregularity affecting the expenditure concerned.

The beneficiary concerned shall be informed in writing of the interruption and the reasons for it.

Article 133

Use of the euro

- 1 Member States which have not adopted the euro as their currency on the date of an application for payment shall convert the amounts of expenditure incurred in national currency into euro. Those amounts shall be converted into euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure was registered in the accounts of the certifying authority of the operational programme concerned. The exchange rate shall be published electronically by the Commission each month.
- 2 By way of derogation from paragraph 1, the ETC Regulation may establish specific rules on the timing for conversion into euro.
- When the euro becomes the currency of a Member State, the conversion procedure set out in paragraph 1 shall continue to apply to all expenditure recorded in the accounts by the certifying authority before the date of entry into force of the fixed conversion rate between the national currency and the euro.

Article 134

Payment of pre-financing

- The initial pre-financing amount shall be paid in instalments as follows:
 - a in 2014: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme or 1,5 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme when a Member State has been receiving financial assistance since 2010, in

- accordance with Articles 122 and 143 TFEU, or from the European Financial Stability Facility (EFSF), or is receiving financial assistance on 31 December 2013 in accordance with Articles 136 and 143 TFEU;
- b in 2015: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme or 1,5 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme when a Member State has been receiving financial assistance since 2010, in accordance with Articles 122 and 143 TFEU, or from the EFSF, or is receiving financial assistance on 31 December 2014 in accordance with Articles 136 and 143 TFEU;
- c in 2016: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme.

If an operational programme is adopted in 2015 or later, the earlier instalments shall be paid in the year of adoption.

[F31a In addition to the instalments provided for in points (b) and (c) of paragraph 1, an additional initial pre-financing amount of 3,5 % of the amount of support from the Funds and the EMFF for the entire programming period shall be paid to operational programmes in Greece each year in 2015 and 2016.

The additional initial pre-financing shall not apply to programmes under the European territorial cooperation goal nor to the specific allocation for the Youth Employment Initiative.

If, by 31 December 2016, the total amount of the additional initial pre-financing paid on the basis of this paragraph in 2015 and 2016 to an operational programme by Fund, where applicable, is not covered by payment applications submitted by the certifying authority for that programme, Greece shall repay to the Commission the total amount of the additional initial pre-financing for that Fund paid to that programme. Those repayments shall not constitute a financial correction and shall not reduce support from the Funds or the EMFF to the operational programmes. The amounts repaid shall constitute internal assigned revenue in accordance with point (c) of Article 21(3) of the Financial Regulation.]

An annual pre-financing amount shall be paid before 1 July in the years 2016 to 2023. It shall be a percentage of the amount of the support from the Funds and the EMFF for the whole programming period to the operational programme as follows:

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    2016: 2 %
    2017: 2,625 %
    2018: 2,75 %
    2019: 2,875 %
    [<sup>F4</sup>2020: 3 %]
    [<sup>F5</sup>2021 to 2023: 2 %.]
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When calculating the amount of initial pre-financing referred to in paragraph 1, the amount of support for the entire programming period shall exclude the amounts from the performance reserve which were initially allocated to the operational programme.

When calculating the amount of annual pre-financing referred to in paragraph 2 up to and including 2020, the amount of support for the entire programming period shall exclude the amounts from the performance reserve which were initially allocated to the operational programme.

Textual Amendments

- F3 Inserted by Regulation (EU) 2015/1839 of the European Parliament and of the Council of 14 October 2015 amending Regulation (EU) No 1303/2013 as regards specific measures for Greece.
- **F4** Substituted by Regulation (EU) 2020/1542 of the European Parliament and of the Council of 21 October 2020 amending Regulation (EU) No 1303/2013 as regards the adjustment of annual prefinancing for the years 2021 to 2023.
- F5 Inserted by Regulation (EU) 2020/1542 of the European Parliament and of the Council of 21 October 2020 amending Regulation (EU) No 1303/2013 as regards the adjustment of annual pre-financing for the years 2021 to 2023.

Article 135

Deadlines for presentation of interim payment applications and for their payment

- 1 The certifying authority shall submit on a regular basis an application for interim payment in accordance with Article 131(1) covering amounts entered in its accounting system in the accounting year. However, the certifying authority, where it considers it to be necessary, may include such amounts in payment applications submitted in subsequent accounting years.
- The certifying authority shall submit the final application for an interim payment by 31 July following the end of the previous accounting year and, in any event, before the first application for interim payment for the next accounting year.
- 3 The first application for interim payment shall not be made before the notification to the Commission of the designation of the managing authorities and certifying authorities in accordance with Article 124.
- 4 Interim payments shall not be made for an operational programme unless the annual implementation report has been sent to the Commission in accordance with the Fund-specific rules.
- 5 Subject to available funding, the Commission shall make the interim payment no later than 60 days after the date on which a payment application is registered with the Commission.

Article 136

Decommitment

- The Commission shall decommit any part of the amount in an operational programme that has not been used for payment of the initial and annual pre-financing and interim payments by 31 December of the third financial year following the year of budget commitment under the operational programme or for which a payment application drawn up in accordance with Article 131 has not been submitted in accordance with Article 135.
- That part of commitments still open on 31 December 2023 shall be decommitted if any of the documents required under Article 141(1) has not been submitted to the Commission by the deadline set out in Article 141(1).

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 1303/2013 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Regulation disapplied by S.I. 2019/625 reg. 3Sch. 1 (This amendment not applied to legislation.gov.uk. Regulations revoked (13.10.2020) by S.I. 2020/1114, regs. 1(2), 2)
- Regulation power to modify conferred by 2023 asc 4 s. 19
- Regulation power to modify conferred by 2020 c. 21 s. 16
- Regulation power to modify conferred by 2020 c. 21 Sch. 5 para. 6
- Regulation power to modify conferred by 2020 c. 21 Sch. 6 para. 7
- Regulation power to modify conferred (temp.) by 2020 asp 17 s. 2
- Regulation power to modify conferred (temp.) by 2020 asp 17 s. 3
- Regulation power to modify conferred (temp.) by 2020 asp 17 s. 4
- Regulation revoked in part by S.I. 2020/1542 Sch. Pt. 2
- Recital 10 Sentence 2 replacement by EUR 2018/1046 Regulation

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Title 2 omitted by S.I. 2021/400 reg. 6(7)
- Title 3 Ch. 1 omitted by S.I. 2021/400 reg. 6(8)
- Title 7 Ch. 2 heading substituted by S.I. 2021/400 reg. 6(22)
- Title 9 Ch. 1 omitted by S.I. 2021/400 reg. 6(30)
- Title 9 Ch. 2 omitted by S.I. 2021/400 reg. 6(30)
- Pt. 2 Title 8 omitted by S.I. 2019/785 reg. 12
- Pt. 2 heading substituted by S.I. 2019/785 reg. 5(1)
- Pt. 2 Title 1 heading substituted by S.I. 2019/785 reg. 5(2)
- Pt. 2 heading words omitted in earlier amending provision S.I. 2019/785, reg. 5(1) by S.I. 2020/1542 reg. 13(3)(a)
- Pt. 2 Title 1 heading words omitted in earlier amending provision S.I. 2019/785, reg. 5(2) by S.I. 2020/1542 reg. 13(3)(b)
- Pt. 3 omitted by S.I. 2019/785 reg. 14
- Signature words omitted by S.I. 2019/785 reg. 17(2)
- Annex 1 para. 2(3) omitted by S.I. 2019/785 reg. 18(5)(e)
- Annex 1 para. 3.1(2) omitted by S.I. 2019/785 reg. 18(6)(a)(ii)
- Annex 1 para. 3.2(1)(b) omitted by S.I. 2019/785 reg. 18(6)(b)(ii)
- Annex 1 para. 3.2(1)(f) omitted by S.I. 2019/785 reg. 18(6)(b)(ii)
- Annex 1 para. 3.3(2) omitted by S.I. 2019/785 reg. 18(6)(c)(ii)
- Annex 1 para. 4.2(2) omitted by S.I. 2019/785 reg. 18(7)(c)(ii)
- Annex 1 para. 4.3-4.9 omitted by S.I. 2019/785 reg. 18(7)(d)
- Annex 1 para. 6.4(a) omitted by S.I. 2019/785 reg. 18(9)(d)(ii)
- Annex 1 para. 7.1(3)-(5) omitted by S.I. 2019/785 reg. 18(10)(a)(iii)
- Annex 1 para. 1 substituted by S.I. 2019/785 reg. 18(4)
- Annex 1 para. 2 heading substituted by S.I. 2019/785 reg. 18(5)(a)
- Annex 1 para. 3.2(1) substituted by S.I. 2019/785 reg. 18(6)(b)(i)
- Annex 1 para. 3.1 word omitted by S.I. 2019/785 reg. 18(6)(a)(i)(bb)
- Annex 1 para. 3.3(1) word omitted by S.I. 2019/785 reg. 18(6)(c)(i)(cc)
- Annex 1 para. 4 word omitted by S.I. 2019/785 reg. 18(7)(a)(iv)
- Annex 1 para. 4.1(1) word omitted by S.I. 2019/785 reg. 18(7)(b)(i)(bb)
- Annex 1 para. 4.1(2) word omitted by S.I. 2019/785 reg. 18(7)(b)(v)
- Annex 1 para. 5.5(2) word omitted by S.I. 2019/785 reg. 18(8)(e)(ii)(bb)
- Annex 1 para. 6.4 word omitted by S.I. 2019/785 reg. 18(9)(d)(i)(bb)

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Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(b)
Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(c)
Annex 1 para. 3.1 words omitted by S.I. 2019/785 reg. 18(6)(a)(i)(cc)
Annex 1 para. 3.3(1) words omitted by S.I. 2019/785 reg. 18(6)(c)(i)(bb)
Annex 1 para. 3.3(3) words omitted by S.I. 2019/785 reg. 18(6)(c)(iii)
Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(bb)
Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(cc)
Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(aa)
Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(bb)
Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(cc)
Annex 1 para. 5.5(2) words omitted by S.I. 2019/785 reg. 18(8)(e)(ii)(cc)
Annex 1 para. 5.6 words omitted by S.I. 2019/785 reg. 18(8)(f)
Annex 1 para. 6.3 words omitted by S.I. 2019/785 reg. 18(9)(c)(i)
Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(cc)
Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(dd)
Annex 1 para. 6.4(d) words omitted by S.I. 2019/785 reg. 18(9)(d)(iv)(bb)
Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(bb)
Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(cc)
Annex 1 para. 7.2-7.4 words omitted by S.I. 2019/785 reg. 18(10)(b)
Annex 1 para. 2 heading words omitted in earlier amending provision S.I. 2019/785,
reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
Annex 1 para. 4 heading words omitted in earlier amending provision S.I. 2019/785,
reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
Annex 1 para. 1 words omitted in earlier amending provision S.I. 2019/785, reg.
18(4) by S.I. 2020/1542 reg. 13(11)(c)
Annex 1 para 3s. 3.3(4) words omitted in earlier amending provision S.I. 2019/785,
reg. 18(6)(c)(iv) by S.I. 2020/1542 reg. 13(11)(d)
Annex 1 para 6s. 6.2 words omitted in earlier amending provision S.I. 2019/785, reg.
18(9)(b)(i) by S.I. 2020/1542 reg. 13(11)(e)
Annex 1 para. 2 heading words substituted by S.I. 2019/785 reg. 18(3)
Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(i)
Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(ii)
Annex 1 para. 3.1 words substituted by S.I. 2019/785 reg. 18(6)(a)(i)(aa)
Annex 1 para. 3.3(1) words substituted by S.I. 2019/785 reg. 18(6)(c)(i)(aa)
Annex 1 para. 3.3(4) words substituted by S.I. 2019/785 reg. 18(6)(c)(iv)
Annex 1 para. 4 heading words substituted by S.I. 2019/785 reg. 18(3)
Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(i)
Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(ii)
Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(iii)
Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(aa)
Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(cc)
Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iii)
Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iv)
Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vi)
Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vii)
Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(aa)
Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(bb)
Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(cc)
Annex 1 para. 5.1(1) words substituted by S.I. 2019/785 reg. 18(8)(a)(i)(aa)
Annex 1 para. 5.1(2) words substituted by S.I. 2019/785 reg. 18(8)(a)(ii)
Annex 1 para. 5.2(2) words substituted by S.I. 2019/785 reg. 18(8)(b)(ii)
Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(aa)
Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(bb)
Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(cc)
Annex 1 para. 5.3(2) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
Annex 1 para. 5.3(4) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
Annex 1 para. 5.4(1) words substituted by S.I. 2019/785 reg. 18(8)(d)
Annex 1 para. 5.5(1) words substituted by S.I. 2019/785 reg. 18(8)(e)(i)
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Annex 1 para. 5.5(2) words substituted by S.I. 2019/785 reg. 18(8)(e)(ii)(aa)
Annex 1 para. 5.5(3) words substituted by S.I. 2019/785 reg. 18(8)(e)(iii)
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Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(i)
Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(ii)
Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(ii)
Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(iii)
Annex 1 para. 6.4 words substituted by S.I. 2019/785 reg. 18(9)(d)(i)(aa)
Annex 1 para. 6.4(b) words substituted by S.I. 2019/785 reg. 18(9)(d)(iii)
Annex 1 para. 6.4(d) words substituted by S.I. 2019/785 reg. 18(9)(d)(iv)(aa)
Annex 1 para. 6.5 words substituted by S.I. 2019/785 reg. 18(9)(e)
Annex 1 para. 7(6) words substituted by S.I. 2019/785 reg. 18(10)(a)(iv)(aa)
Annex 1 para. 7.1(1) words substituted by S.I. 2019/785 reg. 18(10)(a)(i)
Annex 1 para. 7.1(2) words substituted by S.I. 2019/785 reg. 18(10)(a)(ii)
Annex 4 para. 1(d) omitted by S.I. 2021/400 reg. 6(36)(a)(i)
Annex 4 para. 2 omitted by S.I. 2021/400 reg. 6(36)(b)
Annex 4 para. 1 words omitted by S.I. 2019/785 reg. 20(2)(a)
Annex 4 para. 1(e) words omitted by S.I. 2019/785 reg. 20(2)(b)
Annex 4 para. 1(f) words omitted by S.I. 2019/785 reg. 20(2)(c)
Annex 4 para. 1 words omitted by S.I. 2021/400 reg. 6(36)(a)(iv)
Annex 4 para. 1(e) words omitted by S.I. 2021/400 reg. 6(36)(a)(ii)
Annex 4 para. 1(k) words omitted by S.I. 2021/400 reg. 6(36)(a)(iii)
Annex 4 para. 1(i)(j) words omitted in earlier amending provision S.I. 2019/785, reg.
20(2)(d) by S.I. 2020/1542 reg. 13(12)(a)
Annex 4 para. 2(c) words omitted in earlier amending provision S.I. 2019/785, reg.
20(3) by S.I. 2020/1542 reg. 13(12)(b)
Annex 4 para. 1(i) words substituted by S.I. 2019/785 reg. 20(2)(d)
Annex 4 para. 1(j) words substituted by S.I. 2019/785 reg. 20(2)(d)
Annex 4 para. 2(c) words substituted by S.I. 2019/785 reg. 20(3)
Annex 11 Pt. 1 omitted by S.I. 2019/785 reg. 22(2)
Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(d)
Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(f)
Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(g)
Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(h)
Annex 11 Pt. 2 words omitted by S.I. 2019/785 reg. 22(3)(b)
Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3)
(a) by S.I. 2020/1542 reg. 13(13)(a)
Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3)
(c) by S.I. 2020/1542 reg. 13(13)(b)
Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(a)
Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(c)
Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(i)
Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(ii)
Annex 11 Pt. 2 table words omitted by S.I. 2020/1470 Sch. 1 para. 7(9)
Art. 1(1)-(4) omitted by S.I. 2019/785 reg. 4(1)(d)(i)
Art. 1(5) substituted by S.I. 2019/785 reg. 4(1)(d)(ii)
Art. 1(6) substituted by S.I. 2019/785 reg. 4(1)(d)(iii) (This amendment not applied
to legislation.gov.uk. Reg. 4(1)(d)(iii) omitted immediately before IP completion day
by virtue of S.I. 2020/1542, reg. 13(2)(a)(iii))
Art. 2(1) omitted by S.I. 2019/785 reg. 4(2)(a)
Art. 2(4) omitted by S.I. 2021/400 reg. 6(3)(a)
Art. 2(4) substituted by S.I. 2019/785 reg. 4(2)(b)
Art. 2(4) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(b) by
S.I. 2020/1542 reg. 13(2)(b)(i)(aa)
Art. 2(4) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(b) by
S.I. 2020/1542 reg. 13(2)(b)(i)(bb)
Art. 2(5) omitted by S.I. 2021/400 reg. 6(3)(b)
Art. 2(5) substituted by S.I. 2019/785 reg. 4(2)(c)
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Art. 2(6) substituted by S.I. 2019/785 reg. 4(2)(d)
Art. 2(6) word substituted in earlier amending provision S.I. 2019/785, reg. 4(2)(d)
by S.I. 2020/1542 reg. 13(2)(b)(ii)
Art. 2(8) substituted by S.I. 2019/785 reg. 4(2)(e)
Art. 2(8) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(e) by
S.I. 2020/1542 reg. 13(2)(b)(iii)(bb)
Art. 2(8) words substituted in earlier amending provision S.I. 2019/785, reg. 4(2)(e)
by S.I. 2020/1542 reg. 13(2)(b)(iii)(aa)
Art. 2(10) words substituted by S.I. 2019/785 reg. 4(2)(f)
Art. 2(10)(a) omitted by S.I. 2021/400 reg. 6(3)(c)(i)
Art. 2(10)(a) words substituted by S.S.I. 2020/477 reg. 2(2)
Art. 2(10)(b) words omitted by S.I. 2021/400 reg. 6(3)(c)(ii)
Art. 2(13) omitted by S.I. 2021/400 reg. 6(3)(d)
Art. 2(15) omitted by S.I. 2021/400 reg. 6(3)(e)
Art. 2(15) substituted by S.I. 2019/785 reg. 4(2)(g)
Art. 2(15) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(g) by
S.I. 2020/1542 reg. 13(2)(b)(iv)
Art. 2(16) substituted by S.I. 2019/785 reg. 4(2)(h)
Art. 2(19) words omitted by S.I. 2019/785 reg. 4(2)(i)
Art. 2(20) omitted by S.I. 2019/785 reg. 4(2)(j)
Art. 2(21) omitted by S.I. 2021/400 reg. 6(3)(f)
Art. 2(21) words inserted by S.I. 2019/785 reg. 4(2)(k)
Art. 2(22) omitted by S.I. 2019/785 reg. 4(2)(j)
Art. 2(23) omitted by S.I. 2019/785 reg. 4(2)(j)
Art. 2(26) words omitted by S.I. 2021/400 reg. 6(3)(g)
Art. 2(27) omitted by S.I. 2021/400 reg. 6(3)(h)
Art. 2(28) omitted by S.I. 2021/400 reg. 6(3)(h)
Art. 2(28) words inserted by S.I. 2019/785 reg. 4(2)(1)
Art. 2(29) omitted by S.I. 2021/400 reg. 6(3)(h)
Art. 2(29) words omitted by S.I. 2019/785 reg. 4(2)(m)
Art. 2(30) omitted by S.I. 2021/400 reg. 6(3)(h)
Art. 2(30) words omitted by S.I. 2019/785 reg. 4(2)(m)
Art. 2(31)(32) omitted by S.I. 2019/785 reg. 4(2)(n)
Art. 2(33) omitted by S.I. 2021/400 reg. 6(3)(h)
Art. 2(33)(34) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)
(o) by S.I. 2020/1542 reg. 13(2)(b)(v)
Art. 2(33) words substituted by S.I. 2019/785 reg. 4(2)(o)
Art. 2(34) words substituted by S.I. 2019/785 reg. 4(2)(o)
Art. 2(35) omitted by S.I. 2019/785 reg. 4(2)(p)
Art. 2(36) substituted by S.I. 2019/785 reg. 4(2)(q)
Art. 2(36) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(q) by
S.I. 2020/1542 reg. 13(2)(b)(vi)
Art. 2(37) substituted by S.I. 2019/785 reg. 4(2)(r)
Art. 2(37) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(r) by
S.I. 2020/1542 reg. 13(2)(b)(vii)
Art. 2(38) omitted by S.I. 2021/400 reg. 6(3)(i)
Art. 2(39) omitted by S.I. 2021/400 reg. 6(3)(i)
Art. 2(39) words substituted by S.I. 2019/785 reg. 4(2)(s) (This amendment not
applied to legislation.gov.uk. Reg. 4(2)(s) omitted immediately before IP completion
day by virtue of S.I. 2020/1542, reg. 13(2)(b)(viii))
Art. 2(40)-(46) inserted by S.I. 2019/785 reg. 4(2)(t)
Art. 2(42) omitted by S.I. 2021/400 reg. 6(3)(i)
Art. 2(43) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by
S.I. 2020/1542 reg. 13(2)(b)(ix)(aa)
Art. 2(44) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by
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Art. 2(46) omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by S.I.

S.I. 2020/1542 reg. 13(2)(b)(ix)(bb)

2020/1542 reg. 13(2)(b)(ix)(cc)

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- Art. 2(47)(48) inserted by S.I. 2019/748 reg. 74
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- Art. 2(47)(a) omitted in earlier amending provision S.I. 2019/748, reg. 74 by S.I. 2020/1542 reg. 14(a)
- Art. 2(48) omitted in earlier amending provision S.I. 2019/748, reg. 74 by S.I. 2020/1542 reg. 14(b)
- Art. 5(1)(a) words omitted by S.I. 2019/785 reg. 5(4)(b)
- Art. 8(2) substituted by S.I. 2019/785 reg. 5(7)(b)
- Art. 8(2) substituted by S.I. 2021/400 reg. 6(6)
- Art. 8(2) words omitted in earlier amending provision S.I. 2019/785, reg. 5(7)(b) by
 S.I. 2020/1542 reg. 13(3)(e)(ii)(aa)
- Art. 8(2) words omitted in earlier amending provision S.I. 2019/785, reg. 5(7)(b) by
 S.I. 2020/1542 reg. 13(3)(e)(ii)(bb)
- Art. 9(1) substituted by S.I. 2019/785 reg. 6(1)(a)
- Art. 11(a) omitted by S.I. 2019/785 reg. 6(3)(a)
- Art. 11(c) words substituted by S.I. 2019/785 reg. 6(3)(c)
- Art. 11(e) words omitted by S.I. 2019/785 reg. 6(3)(d)
- Art. 11(f) words omitted by S.I. 2019/785 reg. 6(3)(e)
- Art. 33(1)(c) words substituted by S.I. 2019/785 reg. 7(7)(a)(i)
- Art. 33(1)(g) words substituted by S.I. 2019/785 reg. 7(7)(a)(ii)
- Art. 33(1)(g) words substituted in earlier affecting provision S.I. 2019/785, reg. 7(7)
 (a)(ii) by S.I. 2020/1542 reg. 13(5)(d)
- Art. 37(2)(a) words omitted by S.I. 2021/400 reg. 6(12)(c)
- Art. 37(2)(b) words omitted by S.I. 2020/1470 Sch. 1 para. 7(2)(b)
- Art. 37(2)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 8(1)(c) by S.I. 2020/1542 reg. 13(6)(a)(ii)
- Art. 37(2)(b) words substituted by S.I. 2019/785 reg. 8(1)(c)
- Art. 37(2)(d) words substituted by S.I. 2019/785 reg. 8(1)(d)
- Art. 38(4)(a) substituted by S.I. 2019/785 reg. 8(2)(d)(i)
- Art. 38(4)(a) words omitted in earlier amending provision S.I. 2019/785, reg. 8(2)(d)
 (i) by S.I. 2020/1542 reg. 13(6)(b)(i)
- Art. 38(4)(b)(i) omitted by S.I. 2019/785 reg. 8(2)(d)(ii)(aa)
- Art. 38(4)(b)(iii) words omitted by S.I. 2019/1422 reg. 14(3)
- Art. 38(4)(b)(iii) words omitted in earlier amending provision S.I. 2019/785, reg. 8(2)(d)(ii)(dd) by S.I. 2020/1542 reg. 13(6)(b)(ii)
- Art. 38(4)(b)(iii) words substituted by S.I. 2019/785 reg. 8(2)(d)(ii)(cc)
- Art. 38(4)(b)(iii) words substituted by S.I. 2019/785 reg. 8(2)(d)(ii)(dd)
- Art. 38(4)(b)(ii) words substituted by S.I. 2019/785 reg. 8(2)(d)(ii)(bb)
- Art. 38(7)(a) omitted by S.I. 2021/400 reg. 6(13)(b)(i)
- Art. 38(7)(b) words omitted by S.I. 2021/400 reg. 6(13)(b)(ii)
- Art. 40(5A) omitted by S.I. 2021/400 reg. 6(14)(c)
- Art. 40(5A) words substituted by S.I. 2019/785 reg. 8(4)(d)
- Art. 41(1)(a) substituted by S.I. 2021/400 reg. 6(15)(a)(ii)
- Art. 41(1)(b) words omitted by S.I. 2021/400 reg. 6(15)(a)(iii)
- Art. 41(1)(c) omitted by S.I. 2021/400 reg. 6(15)(a)(iv)
- Art. 41(1)(d) words omitted by S.I. 2021/400 reg. 6(15)(a)(v)
- Art. 42(4)(a) words omitted in earlier amending provision S.I. 2019/785, reg. 8(5) by S.I. 2020/1542 reg. 13(6)(c)
- Art. 42(4)(a) words substituted by S.I. 2019/785 reg. 8(5)
- Art. 43a(i) words omitted in earlier amending provision S.I. 2019/785, reg. 8(7)(a)(i) by S.I. 2020/1542 reg. 13(6)(e)
- Art. 44(1)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 8(8)(b) by S.I. 2020/1542 reg. 13(6)(f)(ii)
- Art. 44(1)(b) words substituted by S.I. 2019/785 reg. 8(8)(b)
- Art. 59(1A) substituted by S.I. 2019/785 reg. 10(2)(b)
- Art. 59(3)(a) omitted by S.I. 2019/785 reg. 10(2)(d)(ii)
- Art. 59(3)(b) words substituted by S.I. 2019/785 reg. 10(2)(d)(iii)
- Art. 61(7)(a) omitted by S.I. 2019/785 reg. 11(2)(f)(i)
- Art. 61(7)(b) sum substituted by S.I. 2021/400 reg. 6(21)(d)(i)

- Art. 61(7)(d) omitted by S.I. 2021/400 reg. 6(21)(d)(ii)
- Art. 61(7)(h) omitted by S.I. 2021/400 reg. 6(21)(d)(iii)
- Art. 61(7)(h) words substituted by S.I. 2019/785 reg. 11(2)(f)(ii)(aa)
- Art. 61(7)(h) words substituted by S.I. 2019/785 reg. 11(2)(f)(ii)(bb) (This amendment not applied to legislation.gov.uk. Reg. 11(2)(f)(ii)(bb) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(9)(a)(ii))
- Art. 63(1)(b) words substituted by S.I. 2019/785 reg. 11(4)(a)
- Art. 64(1)(b) words omitted by S.I. 2019/785 reg. 11(5)(a)(ii)
- Art. 65(8)(a) omitted by S.I. 2021/400 reg. 6(24)(d)(i)
- Art. 65(8)(e) omitted by S.I. 2020/1470 Sch. 1 para. 7(7)
- Art. 65(8)(f) words omitted by S.I. 2021/400 reg. 6(24)(d)(ii)
- Art. 65(8)(g) words omitted by S.I. 2021/400 reg. 6(24)(d)(iii)
- Art. 65(8)(h) omitted by S.I. 2021/400 reg. 6(24)(d)(iv)
- Art. 65(8)(h) words substituted by S.I. 2019/785 reg. 11(6)(d)(ii)(aa)
- Art. 65(8)(h) words substituted by S.I. 2019/785 reg. 11(6)(d)(ii)(bb) (This amendment not applied to legislation.gov.uk. Reg. 11(6)(d)(ii)(bb) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(9)(e)(v) (bb))
- Art. 65(8)(i) words substituted by S.S.I. 2020/477 reg. 2(7)(c)
- Art. 67(1)(e) words substituted by S.I. 2019/748 reg. 84(a)
- Art. 67(5)(b) omitted by S.I. 2019/785 reg. 11(8)(c)(ii)
- Art. 67(5)(c) words substituted by S.I. 2019/785 reg. 11(8)(c)(iii)
- Art. 67(5)(d) words omitted by S.I. 2021/400 reg. 6(26)(c)(ii)
- Art. 67(5)(e) words omitted by S.I. 2021/400 reg. 6(26)(c)(iii)
- Art. 67(5)(aa) sum substituted by S.I. 2021/400 reg. 6(26)(c)(i)(bb)
- Art. 67(5)(aa) words omitted by S.I. 2021/400 reg. 6(26)(c)(i)(aa)
- Art. 67(5)(aa) words substituted by S.S.I. 2020/477 reg. 2(8)
- Art. 67(5)(aa) words substituted by S.I. 2019/785 reg. 11(8)(c)(i)
- Art. 69(1)(d) words substituted by S.I. 2019/785 reg. 11(12)(a)(i)(bb)
- Art. 70(2)(b) substituted by S.I. 2019/785 reg. 11(13)(b)(ii)
- Art. 70(2)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 11(13)
 (b)(ii) by S.I. 2020/1542 reg. 13(9)(i)(ii)
- Art. 70(2)(c) omitted by S.I. 2021/400 reg. 6(28)(b)
- Art. 125(2)(a) omitted by S.I. 2021/400 reg. 6(31)
- Art. 125(2)(b) omitted by S.I. 2021/400 reg. 6(31)
- Art. 125(2)(b) substituted by S.I. 2019/785 reg. 15(2)(a)(i) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(2)(e) words omitted by S.I. 2019/785 reg. 15(2)(a)(ii) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(b) words omitted by S.I. 2019/785 reg. 15(2)(b)(i)(bb) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(b) words substituted by S.I. 2019/785 reg. 15(2)(b)(i)(aa) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(f) words substituted by S.I. 2019/785 reg. 15(2)(b)(ii) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(g) words omitted by S.I. 2019/785 reg. 15(2)(b)(iii) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(a) word substituted by S.I. 2019/785 reg. 15(2)(c)(i) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))

- Art. 125(4)(d) words omitted by S.I. 2019/785 reg. 15(2)(c)(ii) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(e) omitted by S.I. 2019/785 reg. 15(2)(c)(iii) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(a) words substituted by S.I. 2019/785 reg. 15(3)(a) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(g) words omitted by S.I. 2019/785 reg. 15(3)(b) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(h) omitted by S.I. 2019/785 reg. 15(3)(c) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 132(2)(a) omitted by S.I. 2021/400 reg. 6(33)(b)