

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 TWO

COMMON PROVISIONS APPLICABLE TO THE ESI FUNDS

TITLE VII

FINANCIAL SUPPORT FROM THE ESI FUNDS

CHAPTER III

Eligibility of expenditure and durability

Article 67

Forms of grants and repayable assistance

- 1 Grants and repayable assistance may take any of the following forms:
- a reimbursement of eligible costs actually incurred and paid, together with, where applicable, contributions in kind and depreciation;
 - b standard scales of unit costs;
 - ^[F1]c lump sums;
 - d flat-rate financing, determined by the application of a percentage to one or more defined categories of costs^[F1];
 - ^[F2]e financing which is not linked to costs of the relevant operations but is based on the fulfilment of conditions related to the realisation of progress in implementation or the achievement of objectives of programmes as set out in the delegated act adopted in accordance with paragraph 5a.]

Fund-specific rules may limit the forms of grants or repayable assistance applicable to certain operations.

^[F2]For the form of financing referred to in point (e) of the first subparagraph, the audit shall exclusively aim at verifying that the conditions for reimbursement have been fulfilled.]

- 2 By way of derogation from paragraph 1, additional forms of grants and methods of calculation may be established in the EMFF Regulation.

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. (See end of Document for details) View outstanding changes

[^{F2a} For an operation or a project not covered by the first sentence of paragraph 4 and which receive support from the ERDF and the ESF, grants and repayable assistance for which the public support does not exceed EUR 100 000 shall take the form of standard scales of unit costs, lump sums or flat rates, except for operations receiving support within the framework of State aid that does not constitute *de minimis* aid.

Where flat-rate financing is used, the categories of costs to which the flat rate is applied may be reimbursed in accordance with point (a) of the first subparagraph of paragraph 1.

For operations supported by the EAFRD, ERDF or the ESF, where the flat rate referred to in Article 68b(1) is used, the allowances and the salaries paid to participants may be reimbursed in accordance with point (a) of the first subparagraph of paragraph 1 of this Article.

This paragraph shall be subject to the transitional provisions set out in Article 152(7).]

3 The options referred to in paragraph 1 may be combined only where each option covers different categories of costs or where they are used for different projects forming a part of an operation or for successive phases of an operation.

[^{F14} Where an operation or a project forming a part of an operation is implemented exclusively through the public procurement of works, goods or services, only points (a) and (e) of the first subparagraph of paragraph 1 shall apply. Where the public procurement within an operation or project forming part of an operation is limited to certain categories of costs, all the options referred to in paragraph 1 may be applied for the whole operation or project forming a part of an operation.]

5 The amounts referred to in points (b), (c) and (d) of the first subparagraph of paragraph 1 shall be established in one of the following ways:

- [^{F1a} a fair, equitable and verifiable calculation method based on any of the following:
- (i) statistical data, other objective information or an expert judgement;
 - (ii) the verified historical data of individual beneficiaries;
 - (iii) the application of the usual cost accounting practices of individual beneficiaries;]

[^{F2aa} a draft budget established on a case-by-case basis and agreed *ex ante* by the managing authority, or in the case of EAFRD the authority responsible for the selection of operations, where the public support does not exceed EUR 100 000;]

 - b in accordance with the rules for application of corresponding scales of unit costs, lump sums and flat rates applicable in Union policies for a similar type of operation and beneficiary;
 - c in accordance with the rules for application of corresponding scales of unit costs, lump sums and flat rates applied under schemes for grants funded entirely by the Member State for a similar type of operation and beneficiary;
 - d rates established by this Regulation or the Fund-specific rules;
 - e specific methods for determining amounts established in accordance with the Fund-specific rules.

[^{F25a} The Commission is empowered to adopt delegated acts in accordance with Article 149 supplementing this Regulation with regard to the definition of the standard scales of unit costs or the flat-rate financing referred to in points (b) and (d) of the first subparagraph of paragraph 1 of this Article, the related methods referred to in point (a) of paragraph 5 of this Article and the

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form of support referred to in point (e) of the first subparagraph of paragraph 1 of this Article, by specifying detailed modalities concerning the financing conditions and their application.]

6 The document setting out the conditions for support for each operation shall set out the method to be applied for determining the costs of the operation and the conditions for payment of the grant.

Textual Amendments

- F1** 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.
- F2** Inserted 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.

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.

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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](#)
- Art. 67(1) words substituted by [S.I. 2021/400 reg. 6\(26\)\(a\)](#)
- Art. 67(2) omitted by [S.I. 2021/400 reg. 6\(26\)\(b\)](#)
- Art. 67(2) words substituted by [S.I. 2019/785 reg. 11\(8\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). [Reg. 11\(8\)\(a\)](#) omitted immediately before IP completion day by virtue of [S.I. 2020/1542](#), reg. 13(9)(g))
- Art. 67(2a) words omitted by [S.I. 2019/785 reg. 11\(8\)\(b\)\(i\)](#)
- Art. 67(2a) words substituted by [S.I. 2019/785 reg. 11\(8\)\(b\)\(ii\)](#)
- Art. 67(5a) words substituted by [S.I. 2019/748 reg. 84\(b\)](#)

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)
- 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)
- 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)
- Annex 1 para. 6.1 words substituted by S.I. 2019/785 reg. 18(9)
- 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)
- 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.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)(l)
- 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 S.I. 2020/1542 reg. 13(2)(b)(ix)(bb)
- Art. 2(46) omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by S.I. 2020/1542 reg. 13(2)(b)(ix)(cc)
- Art. 2(47)(48) inserted by S.I. 2019/748 reg. 74
- 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\(33\)\(b\)](#)