



Taxes Management Act 1970

CHAPTER 9

TAXES MANAGEMENT ACT 1970

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Power to call for documents for purposes of enquiries

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Corporation tax et ceteralaetc.

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Correction of personal or trustee return by Revenue

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Amendment of personal or trustee return to prevent loss of tax

- 4 (1) This paragraph applies where an amount of tax is...

Amendment of personal or trustee return by closure notice

- 5 (1) This paragraph applies where an amount of tax or...

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Amendment consequential on amendment of partnership return by taxpayer

6 (1) This paragraph applies where an amount of tax is...

*Amendment consequential on correction of partnership return
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7 (1) This paragraph applies where an amount of tax is...

Amendment consequential on amendment of partnership return by closure notice

8 (1) This paragraph applies where an amount of tax is...

Amendment consequential on amendment of partnership return to prevent loss of tax

9 (1) This paragraph applies where an amount of tax is...

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Tax to which a plan relates

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Qualifying corporation tax

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Interpretation: exit charge assets and liabilities

- 6 (1) This paragraph applies for the purposes of this Part...

PART 3 — ENTERING INTO A CT EXIT CHARGE PAYMENT PLAN

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Entering into a CT exit charge payment plan

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Effect of CT exit charge payment plan

- 9 (1) This paragraph applies where a CT exit charge payment...

Content of CT exit charge payment plan

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- 11 (1) Where a CT exit charge payment plan is entered...

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- 12 (1) Where an event mentioned in subparagraph (2) occurs, the...

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All of outstanding balance attributable to particular exit charge asset or liability due

13 (1) This paragraph applies where— (a) a trigger event occurs...

Part of outstanding balance attributable to particular exit charge asset or liability due

14 (1) This paragraph applies if— (a) a partial trigger event...

SCHEDULE 3ZC — CT Payment plans for tax on certain transactions with EEA residents

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1 This Schedule makes provision enabling a company that is liable...

Qualifying corporation tax

2 (1) For the purposes of this Schedule a company is...

Qualifying transactions

3 (1) For the purposes of this Schedule each of the...

Eligibility to enter a CT payment plan

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Application to enter a CT payment plan

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Entering into a CT payment plan

6 (1) A company enters into a CT payment plan if—...

Content of CT payment plan

7 (1) A CT payment plan entered into by a company...

Effect of CT payment plan

8 (1) This paragraph applies where a CT payment plan is...

The payment method: instalments

9 (1) Where a CT payment plan is entered into by...

The payment method: all of outstanding balance due

10 (1) Where at any time after a CT payment plan...

All of outstanding balance attributable to particular qualifying transaction due

11 (1) This paragraph applies where— (a) a CT payment plan...

Part of outstanding balance attributable to particular qualifying transaction due

12 (1) This paragraph applies where— (a) a CT payment plan...

SCHEDULE 3A — Electronic lodgement of tax returns, etc.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. 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](#)

Part I — TAX RETURNS: GENERAL

The basic rule

- 1 (1) Sub-paragraph (2) below applies where a person is—

Returns to which Schedule applies

- 2 (1) This Schedule applies to a notice requiring a return...
 Part II — DOCUMENTS SUPPORTING CERTAIN TAX RETURNS
 3 (1) This paragraph applies where— (a) a person is required...
 Part III — THE CONDITIONS

Approved persons

- 4 (1) The first condition is that the transmission must be...

Approved manner of transmission

- 5 (1) The second condition applies if the person who makes...

Content of transmission

- 6 The third condition is that the transmission must signify, in...

Procedure for accepting electronic transmissions

- 7 (1) The fourth condition is that the information transmitted must...
 Part IV — HARD COPIES OF INFORMATION TRANSMITTED

Provisions about making of hard copies

- 8 (1) A hard copy is made in accordance with this...

Meaning of “hard copy”

- 9 In this Part of this Schedule “hard copy”,...
 Part V — STATUS OF INFORMATION

Exercise of powers

- 10 (1) Sub-paragraphs (2) to (5) below apply where information transmitted...

Proceedings

- 11 (1) Sub-paragraphs (2) to (4) below apply where—

SCHEDULE 4 — SAVINGS AND TRANSITORY PROVISIONS

Declaration of secrecy

- 1 (1) Section 6(4) of this Act shall not apply to...

Information about interest paid or credited without deduction of tax by banks, etc.

- 2 A notice served under section 29 of the Income Tax...

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. 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](#)

Assessments

3 (1) Section 36 of this Act shall not apply to...

Claims

4 (1) This paragraph has effect as respects relief under any...
5 An appeal, or other proceedings in the nature of an...
6

Choice of Commissioners to hear proceedings

7 Neither section 44 of this Act nor any other provision...

Settling of appeals by agreement

8 . . .

Interest on tax

9 (1) . . . (2) For the purposes of section...

Penalties, etc.

10 Section 98 of this Act shall have effect as if...
11 Section 103(2) of this Act shall not apply to tax...
12 The repeals made by the principal Act shall not affect...

Northern Ireland

13 . . .
14 Part V of this Act, and the repeal by the...

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Pt. 5 applied in part (with modifications) by [S.I. 2009/2998 reg. 5\(3\)](#) (This amendment not applied to legislation.gov.uk. It was to come into force on the day appointed for the coming into force of 2009 c. 8, s. 8. That provision was repealed (16.2.2011) without ever being in force by 2010 c. 36, s. 2(1))
- Pt. 5 modified by [2012 c. 14 Sch. 38 para. 20\(7\)31\(7\)](#)
- Pt. 10 modified by [1998 c. 36 s. 117\(1\)\(b\)Sch. 18](#) (1.7.1999 day appointed by S.I. 1998/3173, art. 2)
- Pt. 2 applied (with modifications) by 1992 c. 4, s. 11A (as inserted) by [S.I. 2024/377 reg. 9](#)
- Pt. 2 applied (with modifications) by 1992 c. 7, s. 11A (as inserted) by [S.I. 2024/377 reg. 10](#)
- Pt. 2 modified by [1998 c. 36 s. 117\(1\)\(a\)Sch. 18](#) (1.7.1999 day appointed by S.I. 1998/3173, art. 2)
- s. 12ABZA heading words inserted by 2017 c. 32, Sch. 14 para. 10B(a) (as inserted) by [2018 c. 3 Sch. 6 para. 9](#)
- s. 12ABZB heading words inserted by 2017 c. 32, Sch. 14 para. 10C(a) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 8 heading substituted by [2017 c. 32 Sch. 14 para. 3\(2\)](#)
- s. 8A heading substituted by [2017 c. 32 Sch. 14 para. 4\(2\)](#)
- s. 9 heading substituted by [2017 c. 32 Sch. 14 para. 6\(2\)](#)
- s. 8B heading words inserted by [2017 c. 32 Sch. 14 para. 5\(a\)](#)
- Pt. 4 modified by [1998 c. 36 s. 117\(1\)\(b\)Sch. 18](#) (1.7.1999 day appointed by S.I. 1998/3173, art. 2)
- Pt. 6 modified by [2009 c. 8 s. 22\(9\)](#) (This amendment not applied to legislation.gov.uk. The amending provision was repealed (16.2.2011) without ever being in force by 2010 c. 36, ss. 2(1), 4(2))
- Pt. 6 modified by [S.I. 2004/1450 reg. 22\(4\)](#)
- Pt. 6 modified by [S.I. 2009/2997 reg. 20\(5\)](#)
- Pt. 6 power to modify conferred by [2009 c. 8 s. 12\(2\)13\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision was repealed (16.2.2011) without ever being in force by 2010 c. 36, ss. 2(1), 4(2))
- s. 12ABZA(1) words inserted by 2017 c. 32, Sch. 14 para. 10B(b) (as inserted) by [2018 c. 3 Sch. 6 para. 9](#)
- s. 12ABZB(1) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZAA(2) substituted by 2017 c. 32, Sch. 14 para. 10BA(2) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZA(3) words inserted by 2017 c. 32, Sch. 14 para. 10B(b) (as inserted) by [2018 c. 3 Sch. 6 para. 9](#)
- s. 12ABZB(3) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZA(4) words inserted by 2017 c. 32, Sch. 14 para. 10B(b) (as inserted) by [2018 c. 3 Sch. 6 para. 9](#)
- s. 12ABZB(5) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZB(7) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZB(8) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)

- s. 12ABZB(9) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZB(11) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 12ABZB(12) words inserted by 2017 c. 32, Sch. 14 para. 10C(b) (as inserted) by [2018 c. 3 Sch. 6 para. 15\(2\)](#)
- s. 5(1) words repealed by [2007 c. 15 Sch. 23 Pt. 1](#)
- s. 6(1) words repealed by [2007 c. 15 Sch. 23 Pt. 1](#)
- s. 7(1A) words substituted by [2017 c. 32 Sch. 14 para. 2\(2\)](#)
- s. 7(7) words substituted by [2017 c. 32 Sch. 14 para. 2\(4\)](#)
- s. 8(1) substituted by [2017 c. 32 Sch. 14 para. 3\(3\)](#)
- s. 8(1B) word inserted by [2017 c. 32 Sch. 14 para. 3\(6\)\(b\)](#)
- s. 8(1B) words substituted by [2017 c. 32 Sch. 14 para. 3\(6\)\(a\)](#)
- s. 8(1C) word inserted by [2017 c. 32 Sch. 14 para. 3\(7\)\(a\)](#)
- s. 8(1C) word inserted by [2017 c. 32 Sch. 14 para. 3\(7\)\(b\)](#)
- s. 8(1C) words omitted by [2022 c. 3 Sch. 1 para. 31](#)
- s. 8(1C) words substituted by [2017 c. 32 Sch. 14 para. 3\(7\)\(c\)](#)
- s. 8(1D) substituted by [2017 c. 32 Sch. 14 para. 3\(8\)](#)
- s. 8(1F) words substituted by [2017 c. 32 Sch. 14 para. 3\(9\)](#)
- s. 8(1G) words substituted by [2017 c. 32 Sch. 14 para. 3\(10\)](#)
- s. 8(1AA)(a) words substituted by [2017 c. 32 Sch. 14 para. 3\(4\)](#)
- s. 8(2) substituted by [2017 c. 32 Sch. 14 para. 3\(12\)](#)
- s. 8(3) words substituted by [2017 c. 32 Sch. 14 para. 3\(13\)](#)
- s. 8(4) words substituted by [2017 c. 32 Sch. 14 para. 3\(13\)](#)
- s. 8(4A) words substituted by [2017 c. 32 Sch. 14 para. 3\(13\)](#)
- s. 8(4B) words substituted by [2017 c. 32 Sch. 14 para. 3\(14\)](#)
- s. 8(6)(7) inserted by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- s. 8A(1B) substituted by [2017 c. 32 Sch. 14 para. 4\(6\)](#)
- s. 8A(1D) words substituted by [2017 c. 32 Sch. 14 para. 4\(7\)](#)
- s. 8A(1E) words substituted by [2017 c. 32 Sch. 14 para. 4\(8\)](#)
- s. 8A(1AA)(a) words substituted by [2017 c. 32 Sch. 14 para. 4\(4\)](#)
- s. 8A(2) substituted by [2017 c. 32 Sch. 14 para. 4\(10\)](#)
- s. 8A(3) words substituted by [2017 c. 32 Sch. 14 para. 4\(11\)](#)
- s. 8A(4) words substituted by [2017 c. 32 Sch. 14 para. 4\(11\)](#)
- s. 8B(1) words inserted by [2017 c. 32 Sch. 14 para. 5\(b\)](#)
- s. 8B(8) substituted by [2021 c. 26 Sch. 27 para. 2](#)
- s. 9(1) words substituted by [2017 c. 32 Sch. 14 para. 6\(3\)](#)
- s. 9(2) words substituted by [2017 c. 32 Sch. 14 para. 6\(4\)](#)
- s. 9(3) words substituted by [2017 c. 32 Sch. 14 para. 6\(5\)](#)
- s. 9(3A) words inserted by [2017 c. 32 Sch. 14 para. 6\(6\)](#)
- s. 12B(2) words substituted by [2017 c. 32 Sch. 14 para. 14\(3\)](#)
- s. 12B(2A) word substituted by [2017 c. 32 Sch. 14 para. 14\(5\)\(b\)\(ii\)](#)
- s. 12B(2A) words omitted by [2017 c. 32 Sch. 14 para. 14\(5\)\(b\)\(i\)](#)
- s. 12B(2A)(a) words substituted by [2017 c. 32 Sch. 14 para. 14\(5\)\(a\)](#)
- s. 12B(3)(a) word substituted by [2017 c. 32 Sch. 14 para. 14\(6\)](#)
- s. 12B(4) word substituted by [2017 c. 32 Sch. 14 para. 14\(7\)\(a\)](#)
- s. 12B(4) word substituted by [S.I. 2009/56 Sch. 1 para. 7](#)
- s. 12B(4) words inserted by [2017 c. 32 Sch. 14 para. 14\(7\)\(b\)](#)
- s. 12B(5) word substituted by [2017 c. 32 Sch. 14 para. 14\(8\)](#)
- s. 12D power to amend conferred by [2019 c. 1 s. 87\(5\)\(b\)](#)
- s. 12AA(10A) words substituted by [2017 c. 32 Sch. 14 para. 9](#)
- s. 12AB words inserted by 2017 c. 32, Sch. 14 para. 10A (as inserted) by [2018 c. 3 Sch. 6 para. 7\(3\)](#)
- s. 12AB(1) words inserted by [2017 c. 32 Sch. 14 para. 10](#)
- s. 12AC(1) words inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(a\)](#)
- s. 12AC(1)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(b\)](#)
- s. 12AC(1)(b) omitted by [2017 c. 32 Sch. 14 para. 13\(2\)\(d\)](#)
- s. 12ZH(3) words substituted by [2017 c. 32 Sch. 14 para. 7\(2\)](#)

- s. 12ZH(4) words inserted by 2017 c. 32 Sch. 14 para. 7(3)
- s. 12ZH(5) words omitted by 2017 c. 32 Sch. 14 para. 7(4)
- s. 12ZH(6) words omitted by 2017 c. 32 Sch. 14 para. 7(4)
- s. 12ZH(8)(b) words substituted by 2017 c. 32 Sch. 14 para. 7(5)
- s. 12ZH(10) words substituted by 2017 c. 32 Sch. 14 para. 7(6)
- s. 12ZH(11) words substituted by 2017 c. 32 Sch. 14 para. 7(7)
- s. 12ZI(3) words substituted by 2017 c. 32 Sch. 14 para. 8(2)
- s. 12ZI(4)(b) words inserted by 2017 c. 32 Sch. 14 para. 8(3)
- s. 12ZI(5) words omitted by 2017 c. 32 Sch. 14 para. 8(4)
- s. 12ZI(6) words omitted by 2017 c. 32 Sch. 14 para. 8(4)
- s. 12ZI(8)(b) words substituted by 2017 c. 32 Sch. 14 para. 8(5)
- s. 12ZI(10) words substituted by 2017 c. 32 Sch. 14 para. 8(6)
- s. 12ZI(11) words substituted by 2017 c. 32 Sch. 14 para. 8(7)
- s. 12AAA(9) substituted by 2021 c. 26 Sch. 27 para. 3
- s. 12ABA(1) words inserted by 2017 c. 32 Sch. 14 para. 11(2)(b)
- s. 12ABA(1) words omitted by 2017 c. 32 Sch. 14 para. 11(2)(a)
- s. 12ABA(4) words inserted by 2017 c. 32 Sch. 14 para. 11(3)
- s. 12ABB(2) words substituted by 2017 c. 32 Sch. 14 para. 12(2)
- s. 12ABB(4) words substituted by 2017 c. 32 Sch. 14 para. 12(3)
- s. 19A continued by S.I. 2009/404 art. 3
- s. 19A(5) word substituted by S.I. 2009/56 Sch. 1 para. 8(2)
- s. 19A(9) word substituted by S.I. 2009/56 Sch. 1 para. 8(3)(a)
- s. 19A(9)(a)(b) words omitted by S.I. 2009/56 Sch. 1 para. 8(3)(b)
- s. 19A(10) words substituted by S.I. 2009/56 Sch. 1 para. 8(4)
- s. 19A(11) word substituted by S.I. 2009/56 Sch. 1 para. 8(5)(a)
- s. 19A(11) words substituted by S.I. 2009/56 Sch. 1 para. 8(5)(b)
- s. 20 continued by S.I. 2009/404 art. 4
- s. 20(7)(a) words substituted by S.I. 2009/56 Sch. 1 para. 9(2)(a)
- s. 20(7)(b) words substituted by S.I. 2009/56 Sch. 1 para. 9(2)(b)
- s. 20(7AB) words substituted by S.I. 2009/56 Sch. 1 para. 9(3)(a)
- s. 20(7AB) words substituted by S.I. 2009/56 Sch. 1 para. 9(3)(b)
- s. 20(7AC) words substituted by S.I. 2009/56 Sch. 1 para. 9(4)
- s. 20(8A) words substituted by S.I. 2009/56 Sch. 1 para. 9(5)(a)
- s. 20(8A) words substituted by S.I. 2009/56 Sch. 1 para. 9(5)(b)
- s. 20(8B) words substituted by S.I. 2009/56 Sch. 1 para. 9(6)
- s. 20(8G)(b) word substituted by S.I. 2009/56 Sch. 1 para. 9(7)
- s. 20(8H) words omitted by S.I. 2009/56 Sch. 1 para. 9(8)(b)
- s. 20(8H) words substituted by S.I. 2009/56 Sch. 1 para. 9(8)(a)
- s. 20B(1B) words substituted by S.I. 2009/56 Sch. 1 para. 10(2)(a)
- s. 20B(1B) words substituted by S.I. 2009/56 Sch. 1 para. 10(2)(b)
- s. 20B(6) word substituted by S.I. 2009/56 Sch. 1 para. 10(3)(c)
- s. 20B(6)(a) word substituted by S.I. 2009/56 Sch. 1 para. 10(3)(a)
- s. 20B(6)(b) words substituted by S.I. 2009/56 Sch. 1 para. 10(3)(b)
- s. 28(2) words inserted by 2009 c. 10 Sch. 22 para. 11(1)(b)
- s. 28B(8) words substituted by 2017 c. 32 Sch. 14 para. 16
- s. 28C(3) words substituted by 2017 c. 32 Sch. 14 para. 17
- s. 28H(2)(b) word substituted by 2017 c. 32 Sch. 14 para. 18(a)
- s. 28H(2)(b) words inserted by 2017 c. 32 Sch. 14 para. 18(b)
- s. 28I(2)(b) word substituted by 2017 c. 32 Sch. 14 para. 19(a)
- s. 28I(2)(b) words inserted by 2017 c. 32 Sch. 14 para. 19(b)
- s. 28ZA(6)(b) words inserted by 2017 c. 32 Sch. 14 para. 15(a)
- s. 29(2) words inserted by 2017 c. 32 Sch. 14 para. 20(2)
- s. 30B(10) words inserted by 2017 c. 32 Sch. 14 para. 21
- s. 33(1) words substituted by 2008 c. 9 Sch. 39 para. 5
- s. 33A(2) words substituted by 2008 c. 9 Sch. 39 para. 6
- s. 34-36 applied by S.I. 2009/2997 reg. 20(6)
- s. 41A(9)(b) substituted by 1998 c. 36 Sch. 5 para. 33
- s. 42 excluded by S.I. 2004/1450 reg. 28

- s. 42 modified by 1997 c. 58 Sch. 4 para. 3(1)
- s. 42(2) words inserted by 2017 c. 32 Sch. 14 para. 22(2)(a)
- s. 42(2) words inserted by 2017 c. 32 Sch. 14 para. 22(2)(b)
- s. 42(9) words inserted by 2017 c. 32 Sch. 14 para. 22(3)
- s. 42(11)(a) words inserted by 2017 c. 32 Sch. 14 para. 22(4)
- s. 46B(2)(aa) word substituted by 2008 c. 9 s. 119(12)(a)(i)
- s. 46C(2)(b) word substituted by 2008 c. 9 s. 119(12)(a)(ii)
- s. 49 applied by S.I. 2009/2997 reg. 20(4)
- s. 54 applied by S.I. 2009/2997 reg. 20(4)
- s. 56(3) words repealed by 2007 c. 15 Sch. 23 Pt. 1
- s. 56(8) words substituted by 2005 c. 4 Sch. 9 para. 21(2)(a)
- s. 56(8)(a) repealed by 2005 c. 4 Sch. 18 Pt. 5
- s. 56(8)(a) substituted by 2005 c. 4 Sch. 9 para. 21(2)(b)
- s. 56(8)(b) words substituted by 2005 c. 4 Sch. 9 para. 21(2)(c)
- s. 56(10) words substituted by 2005 c. 4 Sch. 9 para. 21(2)(c)
- s. 56A(5)(6) words substituted by 2005 c. 4 Sch. 9 para. 21(3)(a)
- s. 56A(7) repealed by 2005 c. 4 Sch. 18 Pt. 5
- s. 56A(7) substituted by 2005 c. 4 Sch. 9 para. 21(3)(b)
- s. 56A(10) words substituted by 2005 c. 4 Sch. 9 para. 21(3)(c)
- s. 58(2C) words substituted by 2005 c. 4 Sch. 9 para. 21(4)
- s. 59A excluded by 1992 c. 4, s. 11A(2)(3) (as inserted) by 2015 c. 5 Sch. 1 para. 3
- s. 59A excluded by 1992 c. 7 (N.I.), s. 11A(2)(3) (as inserted) by 2015 c. 5 Sch. 1 para. 12
- s. 59A(1)(a) words substituted by 2017 c. 32 Sch. 14 para. 23(2)
- s. 59A(4A)(a) words substituted by 2017 c. 32 Sch. 14 para. 23(3)
- s. 59B(1)(a) words substituted by 2017 c. 32 Sch. 14 para. 24(2)
- s. 59B(4A) words substituted by 2017 c. 32 Sch. 14 para. 24(3)
- s. 59B(5A) excluded by S.I. 2016/606 reg. 45(5)
- s. 59B(5A) words substituted by 2017 c. 32 Sch. 14 para. 24(4)
- s. 59B(6) words substituted by 2017 c. 32 Sch. 14 para. 24(5)
- s. 59B(7)(8) excluded by S.I. 2016/606 reg. 45(5)
- s. 59FA words substituted by 2019 c. 1 Sch. 7 para. 6(1)(b)
- s. 59FB power to repeal conferred by 2020 c. 14 Sch. 7 para. 5(1)(a)
- s. 61(1) words inserted by 2007 c. 15 Sch. 13 para. 33(2)
- s. 61(1) words omitted by 2008 c. 9 Sch. 43 para. 1(2)
- s. 63(2)(a) by 2001 asp 1 s. 1(2)(3)Sch. Pt. 2 (This amendment not applied to legislation.gov.uk. The amending Act was repealed (30.12.2002) without ever being in force by 2002 asp 17, ss. 61, 64(2)-(4), Sch. 3 para. 27)
- s. 63A(1) by 2001 asp 1 s. 1(2)(3)Sch. Pt. 2 (This amendment not applied to legislation.gov.uk. The amending Act was repealed (30.12.2002) without ever being in force by 2002 asp 17, ss. 61, 64(2)-(4), Sch. 3 para. 27)
- s. 63A(1) words inserted by 2007 asp 3 Sch. 5 para. 9(3)
- s. 64(2) by 2001 asp 1 s. 1(2)(3)Sch. Pt. 2 (This amendment not applied to legislation.gov.uk. The amending Act was repealed (30.12.2002) without ever being in force by 2002 asp 17, ss. 61, 64(2)-(4), Sch. 3 para. 27)
- s. 69(1)(b) omitted by 2021 c. 26 Sch. 27 para. 7(b)
- s. 72 modified by S.I. 2004/1450 reg. 29(4)
- s. 73 modified by S.I. 2004/1450 reg. 29(4)
- s. 87A amendment to earlier affecting provision 1989 c. 26, s. 179(1)(b)(i) by 2016 c. 24 Sch. 1 para. 54(b)
- s. 87A(4) words substituted by 1998 c. 36 Sch. 4 para. 4(2) (1.7.1999 day appointed by S.I. 1998/3173, art. 2)
- s. 87A(4A) words substituted by 1998 c. 36 Sch. 4 para. 4(2) (1.7.1999 day appointed by S.I. 1998/3173, art. 2)
- s. 94(8) repealed by 1998 c. 36 Sch. 3 para. 5(2)Sch. 27 Pt. 3(2)
- s. 95 applied by S.R. 2009/128 reg. 35(3)(a)
- s. 95 applied (with modifications) by S.I. 2009/470 reg. 40(3)(a)
- s. 97 applied by S.R. 2009/128 reg. 35(3)(b)

- s. 97 applied by S.I. 2009/470 reg. 40(3)(b)
- s. 97AA(2)(b) word substituted by S.I. 2009/56 Sch. 1 para. 43
- s. 98 Table entry repealed by 2005 c. 5 Sch. 3
- s. 98A restricted by 1992 c. 7, Sch. 1 para. 6(12) (as substituted) by S.I. 1998/1506 (N.I.) Sch. 6 para. 58(13)
- s. 103ZA(k) word omitted by 2021 c. 26 Sch. 27 para. 8(a)
- s. 106C(1) words substituted by 2017 c. 32 Sch. 14 para. 25(2)(a)
- s. 106C(1)(a) words substituted by 2017 c. 32 Sch. 14 para. 25(2)(b)
- s. 106C(2) words substituted by 2017 c. 32 Sch. 14 para. 25(3)
- s. 106D(1) words substituted by 2017 c. 32 Sch. 14 para. 26(a)
- s. 106D(1)(a) words inserted by 2017 c. 32 Sch. 14 para. 26(b)
- s. 106E words substituted by 2017 c. 32 Sch. 14 para. 27
- s. 107A(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 28
- s. 107A(2)(a) words inserted by 2021 c. 26 Sch. 27 para. 9(2)(a)
- s. 107A(2)(c) words inserted by 2021 c. 26 Sch. 27 para. 9(2)(b)(i)
- s. 107A(2)(c) words substituted by 2021 c. 26 Sch. 27 para. 9(2)(b)(ii)
- s. 107A(3)(a) omitted by 2021 c. 26 Sch. 27 para. 9(3)(a)
- s. 107A(3)(c)(i) word substituted by 2021 c. 26 Sch. 27 para. 9(3)(b)(i)
- s. 107A(3)(c)(ii) omitted by 2021 c. 26 Sch. 27 para. 9(3)(b)(ii)
- s. 107A(3)(c)(iii) words omitted by 2021 c. 26 Sch. 27 para. 9(3)(b)(iii)
- s. 109B words substituted by 2019 c. 1 Sch. 7 para. 6(1)(b)
- s. 109B words substituted by 2019 c. 1 Sch. 7 para. 6(1)(c)
- s. 109E words substituted by 2019 c. 1 Sch. 7 para. 6(1)(b)
- s. 109E words substituted by 2019 c. 1 Sch. 7 para. 6(1)(c)
- s. 115A repealed by 1999 c. 16 Sch. 20 Pt. 7
- s. 118(1) word inserted by 2017 c. 32 Sch. 14 para. 29(f)
- s. 118(1) words inserted by 2017 c. 32 Sch. 14 para. 29(a)
- s. 118(1) words inserted by 2017 c. 32 Sch. 14 para. 29(b)
- s. 118(1) words inserted by 2017 c. 32 Sch. 14 para. 29(d)
- s. 118(1) words inserted by 2017 c. 32 Sch. 14 para. 29(e)
- s. 118(1) words substituted by 2017 c. 32 Sch. 14 para. 29(c)
- Sch. 1A para. 6A(5) substituted for words by S.I. 2009/56 Sch. 1 para. 55(4)
- Sch. 1A para. 2A(3) word substituted by S.I. 2009/56 Sch. 1 para. 54
- Sch. 1A para. 6A(4) word substituted by S.I. 2009/56 Sch. 1 para. 55(3)
- Sch. 1A para. 6A(3) words substituted by S.I. 2009/56 Sch. 1 para. 55(2)(a)
- Sch. 1A para. 6A(3)(a) words substituted by S.I. 2009/56 Sch. 1 para. 55(2)(b)
- Sch. 1A para. 6A(3)(b) words substituted by S.I. 2009/56 Sch. 1 para. 55(2)(c)
- Sch. 1AB para. 3(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 30(2)
- Sch. 1AB para. 3(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 30(3)
- Sch. 1AB para. 3(4) words inserted by 2017 c. 32 Sch. 14 para. 30(4)
- Sch. 3 para. 10 word repealed by 2009 c. 4 Sch. 1 para. 310(a) Sch. 3 Pt. 1
- Sch. 3 para. 10 words substituted by 2009 c. 4 Sch. 1 para. 310(b)
- Sch. 3A repealed by 1999 c. 16 s. 133(3) Sch. 20 Pt. 7
- Sch. 3ZC power to repeal conferred by 2020 c. 14 Sch. 7 para. 5(1)(b)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

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

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)

- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 49E(5A) inserted by 2021 c. 26 Sch. 27 para. 4
- s. 49EA inserted by 2021 c. 26 Sch. 27 para. 5
- s. 49FA inserted by 2021 c. 26 Sch. 27 para. 6
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- s. 69(1)(aa) inserted by 2021 c. 26 Sch. 27 para. 7(a)
- s. 103ZA(m)-(o) inserted by 2021 c. 26 Sch. 27 para. 8(b)
- s. 107A(3)(e) inserted by 2021 c. 26 Sch. 27 para. 9(3)(c)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)