

Changes to legislation: Representation of the People Act 1983, Paragraph 6 is up to date with all changes known to be in force on or before 18 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 2A

CONTROL OF DONATIONS TO CANDIDATES

Textual Amendments

- F1** Sch. 2A inserted (30.11.2000 for certain purposes, otherwise 1.7.2001) by 2000 c. 41, ss. 130(3), 163(3) (d), **Sch. 16** (with ss. 130(4), 156(6)); S.I. 2001/222, art. 4, **Sch. 2 Pt. I** (subject to transitional provisions in Sch. 2 Pt. II)

Modifications etc. (not altering text)

- C1** Sch. 2A applied (with modifications) (1.8.2001) by S.I. 2001/2599, art. 3, Sch. 1 (as substituted (10.2.2009) by S.I. 2009/256, arts. 1(2), 3, **Sch. 1**)
- C1** Sch. 2A: power to amend or modify conferred (25.9.2006) by Northern Ireland (Miscellaneous Provisions) Act 2006 (c. 33), ss. **15(1)-(3)**, 31
- C1** Sch. 2A modified (25.9.2006) by Northern Ireland (Miscellaneous Provisions) Act 2006 (c. 33), ss. **11(5)**, 31
- C1** Sch. 2A applied (with modifications) (30.12.2010 except for specified purposes) by The Scottish Parliament (Elections etc.) Order 2010 (S.I. 2010/2999), arts. 1(1), **36(4)-(12)** (with art. 1(2)(3))
- C1** Sch. 2A applied (with modifications) (S.) (16.12.2015) by The Scottish Parliament (Elections etc.) Order 2015 (S.S.I. 2015/425), arts. 1(1), **36(4)-(10)** (with art. 1(2))
- C1** Sch. 2A restricted (W.) (4.12.2020) by The Local Government (Coronavirus) (Postponement of Elections) (Wales) (No. 2) Regulations 2020 (S.I. 2020/1399), regs. 2, **7(2)** (with reg. 7(8))

PART II

CONTROLS ON DONATIONS

Prohibition on accepting donations from impermissible donors

- 6 (1) A relevant donation received by a candidate or his election agent must not be accepted if—
- (a) the person by whom the donation would be made is not, at the time of its receipt by the candidate or (as the case may be) his election agent, a permissible donor falling within section 54(2) of the 2000 Act; or
 - (b) the candidate or (as the case may be) his election agent is (whether because the donation is given anonymously or by reason of any deception or concealment or otherwise) unable to ascertain the identity of the person offering the donation.
- (2) For the purposes of this Schedule any relevant donation received by a candidate or his election agent which is an exempt trust donation shall be regarded as a relevant donation received by the candidate or his election agent from a permissible donor;

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and section 162 of the 2000 Act (interpretation: exempt trust donations) shall apply for the purposes of this Schedule as it applies for the purposes of that Act.

- (3) But, for the purposes of this Schedule, any relevant donation received by a candidate or his election agent from a trustee of any property (in his capacity as such) which is not—

- (a) an exempt trust donation, or
- (b) a relevant donation transmitted by the trustee to the candidate or his election agent on behalf of beneficiaries under the trust who are—
 - (i) persons who at the time of its receipt by the candidate or his election agent are permissible donors falling within section 54(2) of the 2000 Act, or
 - (ii) the members of an unincorporated association which at that time is such a permissible donor,

shall be regarded as a relevant donation received by the candidate or his election agent from a person who is not such a permissible donor.

- (4) Where any person (“the principal donor”) causes an amount (“the principal donation”) to be received by a candidate or his election agent by way of a relevant donation—

- (a) on behalf of himself and one or more other persons, or
- (b) on behalf of two or more other persons,

then for the purposes of this Part each individual contribution by a person falling within paragraph (a) or (b) of more than £50 shall be treated as if it were a separate donation received from that person.

- (5) In relation to each such separate donation, the principal donor must ensure that, at the time when the principal donation is received by the candidate or his election agent, the candidate or (as the case may be) his election agent is given—

- (a) (except in the case of a donation which the principal donor is treated as making) all such details in respect of the person treated as making the donation as are required by virtue of paragraph 11(c) below; and
- (b) (in any case) all such details in respect of the donation as are required by virtue of paragraph 11(a) below.

- (6) Where—

- (a) any person (“the agent”) causes an amount to be received by a candidate or his election agent by way of a donation on behalf of another person (“the donor”), and
- (b) the amount of the donation is more than £50,

the agent must ensure that, at the time when the donation is received by the candidate or his election agent, the candidate or (as the case may be) his election agent is given all such details in respect of the donor as are required by virtue of paragraph 11(c) below.

- (7) A person commits an offence if, without reasonable excuse, he fails to comply with sub-paragraph (5) or (6) above.

- (8) A person guilty of an offence under sub-paragraph (7) shall be liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum or to a term of imprisonment not exceeding 6 months (or both);

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- (b) on conviction on indictment, to a fine or to a term of imprisonment not exceeding one year (or both).]

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

- Act Representation of the People Acts amended by [1985 c. 50 Sch. 1 para. 24](#)
- Act applied by [2022 c. 37 Sch. 11 para. 1\(3\)](#)
- Act applied by [2022 c. 37 Sch. 11 para. 4\(3\)](#)
- Act power to amend conferred by [2009 c. 12 s. 34\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 9(2A) inserted by [2021 asc 1 s. 18\(2\)](#)
- s. 9E(1A) inserted by [2021 asc 1 s. 18\(4\)](#)
- s. 9ZA inserted by [2021 asc 1 s. 18\(3\)](#)
- s. 10(4C)(4D) inserted by [2009 c. 12 s. 33\(3\)\(e\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- s. 10A(1C)(1D) inserted by [2009 c. 12 s. 33\(5\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- s. 10ZE(2A) inserted by [2021 asc 1 s. 18\(5\)\(a\)](#)
- s. 10ZE(4A) inserted by [2021 asc 1 s. 18\(5\)\(c\)](#)
- s. 10ZE(5A)-(5C) inserted by [2021 asc 1 s. 18\(5\)\(d\)](#)
- s. 13A(1)(zc) inserted by [2021 asc 1 s. 18\(6\)](#)
- s. 13A(2C)(2D) inserted by [2009 c. 12 s. 33\(6\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- s. 16(1)(e) words substituted by [2022 c. 37 Sch. 8 para. 1\(5\)](#)
- s. 16(1)(e) words substituted by [2022 c. 37 Sch. 8 para. 1\(6\)](#)
- s. 49(5)(b)(iia) inserted by [2022 c. 37 Sch. 8 para. 1\(8\)\(a\)](#)
- s. 56(1)(azaa) inserted by [2021 asc 1 s. 18\(9\)](#)
- s. 61(1A) inserted by [2022 c. 37 Sch. 4 para. 2\(2\)](#)
- s. 61(3B) inserted by [2022 c. 37 Sch. 4 para. 2\(3\)](#)
- s. 62C inserted by [2023 c. 12 s. 1](#)
- s. 63(3)(ba) inserted by [2006 c. 22 s. 7](#) (This amendment not applied to legislation.gov.uk. S. 7 repealed (2.4.2013) without ever being in force by 2013 c. 6, s. 23; S.I. 2013/702, art. 3(e))
- s. 66(3A)-(3F) inserted by [2022 c. 37 s. 7\(2\)](#)
- s. 66(4A)(4B) inserted by [2022 c. 37 s. 7\(3\)](#)
- s. 66(6A) inserted by [2022 c. 37 s. 7\(5\)](#)
- s. 81(4A)(4B) inserted by [2006 asp 14 s. 19\(2\)](#)
- s. 112A applied (with modifications) by S.I. 2001/2599, Sch. 1 (as amended) by [2022 c. 37 Sch. 6 para. 37](#)

- s. 112A inserted by [2022 c. 37 s. 4\(2\)](#)
- s. 113(7)(b)(c) inserted by [2011 c. 1 Sch. 10 para. 15\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- s. 114(4) inserted by [2011 c. 1 Sch. 10 para. 16](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- s. 114A applied (with modifications) by S.I. 2001/2599, Sch. 1 (as amended) by [2022 c. 37 Sch. 6 para. 38](#)
- s. 114A inserted by [2022 c. 37 s. 8\(1\)](#)
- s. 115(3) inserted by [2011 c. 1 Sch. 10 para. 17](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- s. 139(6A) inserted by [2011 c. 1 Sch. 10 para. 19\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- s. 160(4B)(4C) inserted by [2022 c. 37 Sch. 5 para. 4\(2\)\(a\)](#)
- s. 165(3A) inserted by [2011 c. 1 Sch. 10 para. 20](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- s. 168(1A) inserted by [2023 c. 32 Sch. 1 para. 2\(3\)](#)
- s. 173(2A) inserted by [2022 c. 37 Sch. 5 para. 4\(3\)\(a\)](#)
- s. 173(7A) inserted by [2022 c. 37 Sch. 5 para. 4\(3\)\(d\)](#)
- s. 173(9A) inserted by [2022 c. 37 Sch. 5 para. 4\(3\)\(f\)](#)
- s. 176(1A) inserted by [2023 c. 32 Sch. 1 para. 2\(4\)](#)
- s. 201(2B) inserted by [2009 c. 12 s. 33\(9\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- s. 203A applied (with modifications) by S.I. 2001/2599, Sch. 1 table (as amended) by [2022 c. 37 Sch. 8 para. 11\(3\)](#)
- s. 203A203B applied by 1989 c. 3, Sch. 1 Pt. 1 (as amended) by [2022 c. 37 Sch. 8 para. 9\(4\)](#)
- s. 203A203B inserted by [2022 c. 37 Sch. 8 para. 1\(11\)](#)
- s. 203B applied (with modifications) by S.I. 2001/2599, Sch. 1 table (as amended) by [2022 c. 37 Sch. 8 para. 11\(3\)](#)
- Sch. 1 rule 19B applied (with modifications) by S.I. 2001/2599, Sch. 1 (as amended) by [2022 c. 37 Sch. 6 para. 39](#)
- Sch. 1 rule 37 applied (with modifications) by S.I. 2001/2599, Sch. 1 (as amended) by [2022 c. 37 Sch. 6 para. 42](#)
- Sch. 1 rule 53B applied (with modifications) by S.I. 2001/2599, Sch. 1 (as amended) by [2022 c. 37 Sch. 6 para. 44](#)
- Sch. 1 rule 37A inserted by [2011 c. 1 s. 9\(1\)](#) (This amendment not applied to legislation.gov.uk. S. 9 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(a))
- Sch. 1 rule 45A45B inserted by [2011 c. 1 s. 9\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 9 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(a))
- Sch. 1 rule 46(3) inserted by [2011 c. 1 Sch. 10 para. 5\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(3A)(3B) inserted by [2011 c. 1 Sch. 10 para. 6\(4\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 32(1)(ba) inserted by [2022 c. 37 s. 5\(3\)](#)
- Sch. 1 rule 45(1B)(e) inserted by [2022 c. 37 s. 5\(4\)\(a\)\(iii\)](#)
- Sch. 1 rule 45(2)(c) inserted by [2022 c. 37 s. 5\(4\)\(b\)\(iii\)](#)

- Sch. 1 rule 31(1A) inserted by [2022 c. 37 s. 7\(6\)\(b\)](#)
- Sch. 1 rule 6(6) inserted by [2022 c. 37 s. 11\(2\)\(b\)](#)
- Sch. 1 rule 29(3)(f) inserted by [2022 c. 37 Sch. 1 para. 15\(2\)](#)
- Sch. 1 rule 53B and cross-heading inserted by [2022 c. 37 Sch. 1 para. 26](#)
- Sch. 1 rule 35(1)(c) inserted by [2022 c. 37 Sch. 4 para. 4\(2\)\(c\)](#)
- Sch. 1 rule 40(1B)(a) repealed by [2006 c. 22 Sch. 2](#)
- Sch. 1 rule 18 substituted by [2011 c. 1 Sch. 10 para. 2](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(4)(d) substituted by [2011 c. 1 Sch. 10 para. 6\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 61(2)(c) substituted by [2011 c. 1 Sch. 10 para. 10\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 62 substituted by [2011 c. 1 Sch. 10 para. 11\(1\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 45(2)(a) substituted by [2022 c. 37 s. 5\(4\)\(b\)\(i\)](#)
- Sch. 1 rule 6(2A) substituted by [2022 c. 37 s. 10\(2\)](#)
- Sch. 1 rule 47(1)(aa)(b) substituted for Sch. 1 rule 47(1)(b) by [2011 c. 1 Sch. 10 para. 6\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(2)-(2E) substituted for Sch. 1 rule 47(2) by [2011 c. 1 Sch. 10 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(4)(aa)(b) substituted for Sch. 1 rule 47(4)(b) by [2011 c. 1 Sch. 10 para. 6\(5\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 4949A substituted for Sch. 1 rule 49 by [2011 c. 1 Sch. 10 para. 7](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 50(1)(a)(aa)(ab)(b)(c) substituted for Sch. 1 rule 50(1)(a)-(c) by [2011 c. 1 Sch. 10 para. 8](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 61(2)(a)(aa) substituted for Sch. 1 rule 61(2)(a) by [2011 c. 1 Sch. 10 para. 10\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 46(1)(1A) substituted for rule 46(1) by [2011 c. 1 Sch. 10 para. 5\(1\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 45(1B)(d) word inserted by [2022 c. 37 s. 5\(4\)\(a\)\(ii\)](#)
- Sch. 1 rule 45(2)(b) word inserted by [2022 c. 37 s. 5\(4\)\(b\)\(ii\)](#)
- Sch. 1 rule 35(1)(b) word inserted by [2022 c. 37 Sch. 4 para. 4\(2\)\(b\)](#)
- Sch. 1 rule 45(1B)(c) word omitted by [2022 c. 37 s. 5\(4\)\(a\)\(i\)](#)
- Sch. 1 rule 35(1)(a) word omitted by [2022 c. 37 Sch. 4 para. 4\(2\)\(a\)](#)
- Sch. 1 rule 46(2) words inserted by [2011 c. 1 Sch. 10 para. 5\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47 heading words inserted by [2011 c. 1 Sch. 10 para. 6\(1\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 12(2)(c) words inserted by [2022 c. 37 Sch. 10 para. 4](#)
- Sch. 1 rule 35(1) table words omitted by [2022 c. 37 Sch. 4 para. 4\(6\)](#)
- Sch. 1 rule 29(5) words substituted by [2011 c. 1 Sch. 10 para. 3](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))

- Sch. 1 rule 44(5) words substituted by [2011 c. 1 Sch. 10 para. 4](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(1) words substituted by [2011 c. 1 Sch. 10 para. 6\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 47(1)(d) words substituted by [2011 c. 1 Sch. 10 para. 6\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 53(4) words substituted by [2011 c. 1 Sch. 10 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 61(1) words substituted by [2011 c. 1 Sch. 10 para. 10\(1\)](#) (This amendment not applied to legislation.gov.uk. Sch. 10 repealed (8.7.2011) without ever being in force by S.I. 2011/1702, arts. 1, 2(b))
- Sch. 1 rule 31(1)(a) words substituted by [2022 c. 37 s. 7\(6\)\(a\)](#)
- Sch. 1 rule 14(2A) words substituted by [2022 c. 37 s. 10\(3\)\(a\)](#)
- Sch. 1 rule 14(2A) words substituted by [2022 c. 37 s. 10\(3\)\(b\)](#)
- Sch. 1 rule 6(5)(b) words substituted by [2022 c. 37 s. 11\(2\)\(a\)](#)
- Sch. 1 rule 35(1) table words substituted by [2022 c. 37 Sch. 4 para. 4\(4\)](#)
- Sch. 1 rule 35(1) table words substituted by [2022 c. 37 Sch. 4 para. 4\(5\)](#)
- Sch. 1 rule 35(2) words substituted by [2022 c. 37 Sch. 4 para. 4\(7\)](#)
- Sch. 2 para. 1(4ZA)-(4ZC) inserted by [2009 c. 12 s. 33\(10\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- Sch. 2 para. 1(6A) inserted by [2009 c. 12 s. 33\(10\)\(e\)](#) (This amendment not applied to legislation.gov.uk. Ss. 30-34 repealed (10.6.2014 for E.W., 15.9.2014 for N.I., 19.9.2014 for S.) by Electoral Registration and Administration Act 2013 (c. 6), s. 27(1), Sch. 4 para. 24(b) (with Sch. 5); S.I. 2014/414, art. 5(m); S.I. 2014/2439, art. 2(l))
- Sch. 2 para. 5C inserted by [2022 c. 37 Sch. 4 para. 5](#)
- Sch. 6A applied (with modifications) by S.I. 2001/2599, Sch. 1 table (as inserted) by [2022 c. 37 Sch. 8 para. 11\(4\)](#)
- Sch. 6A applied by 1989 c. 3, Sch. 1 Pt. 1 (as amended) by [2022 c. 37 Sch. 8 para. 9\(4\)](#)
- Sch. 6A inserted by [2022 c. 37 Sch. 8 para. 1\(12\)](#)