

Changes to legislation: Planning (Listed Buildings and Conservation Areas) Act 1990, SCHEDULE 3 is up to date with all changes known to be in force on or before 08 April 2024. 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

SCHEDULE 3 **E+W**

Sections 22 and 40.

DETERMINATION OF CERTAIN APPEALS BY PERSON APPOINTED BY SECRETARY OF STATE

Modifications etc. (not altering text)

- C1** Sch. 3 applied (Isles of Scilly) (with modifications) (2.10.2013) by [The Town and Country Planning \(Isles of Scilly\) Order 2013 \(S.I. 2013/2148\)](#), arts. 1(1), 3, [Sch. 1](#) (with art. 1(2))

Determination of appeals by appointed person

- 1 (1) The Secretary of State may by regulations prescribe the classes of appeals under sections 20 ^[F1], 26K and 39 which are to be determined by a person appointed by the Secretary of State for the purpose instead of by the Secretary of State.
- (2) Appeals of a prescribed class shall be so determined except in such classes of case as may for the time being be prescribed or as may be specified in directions given by the Secretary of State.
- (3) Regulations made for the purpose of this paragraph may provide for the giving of publicity to any directions given by the Secretary of State under this paragraph.
- (4) This paragraph shall not affect any provision in this Act or any instrument made under it that an appeal shall lie to, or a notice of appeal shall be served on, the Secretary of State.
- (5) A person appointed under this paragraph is referred to in this Schedule as “an appointed person”.

Textual Amendments

- F1** Word in Sch. 3 para. 1(1) inserted (6.4.2014) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), s. 103(3), [Sch. 17 para. 19\(2\)](#); S.I. 2014/416, art. 3(e)

Powers and duties of appointed person

- 2 (1) An appointed person shall have the same powers and duties—
- (a) in relation to an appeal under section 20, as the Secretary of State has under subsection (1) of section 22 and paragraph 2 of Schedule 1;
- ^[F2](aa) in relation to an appeal under section 26K, as the Secretary of State has under section 26K(4) to (6); and
- (b) in relation to an appeal under section 39, as he has under section 41(1), (2) ^[F3](2A), (5) or (6) and paragraph 2 of Schedule 1.

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- (2) Sections 22(2) and 40(2) shall not apply to an appeal which falls to be determined by an appointed person, but before it is determined the Secretary of State shall ask the appellant and the local planning authority whether they wish to appear before and be heard by the appointed person.
- (3) If both the parties express a wish not to appear and be heard the appeal may be determined without their being heard.
- (4) If either of the parties expresses a wish to appear and be heard, the appointed person shall give them both an opportunity of doing so.
- [^{F4}(4B) Sub-paragraph (2) does not apply in the case of an appeal to which section 88E applies.]
- (5) Where an appeal has been determined by an appointed person, his decision shall be treated as that of the Secretary of State.
- (6) Except as provided by sections 62 to 65, the validity of that decision shall not be questioned in any proceedings whatsoever.
- (7) It shall not be a ground of application to the High Court under section 63, or of appeal to the High Court under section 65, that an appeal ought to have been determined by the Secretary of State and not by an appointed person, unless the appellant or the local planning authority challenge the appointed person's power to determine the appeal before his decision on the appeal is given.
- (8) Where in any enactment (including this Act) there is a reference to the Secretary of State in a context relating or capable of relating—
 - (a) to an appeal under section 20 [^{F5}, 26K] or 39, or
 - (b) to anything done or authorised or required to be done by, to or before the Secretary of State on or in connection with any such appeal,
 then so far as the context permits it shall be construed, in relation to an appeal determined or falling to be determined by an appointed person, as a reference to him.
- [^{F6}(10) Sub-paragraph (8) does not apply to references to the Welsh Ministers in section 88E (determination of procedure for certain proceedings: Wales).]

Textual Amendments

- F2** Sch. 3 para. 2(1)(aa) inserted (6.4.2014) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), s. 103(3), [Sch. 17 para. 19\(3\)](#); S.I. 2014/416, art. 3(e)
- F3** Word in Sch. 3 para. 2(1)(b) inserted (2.1.1992) by [Planning and Compensation Act 1991 \(c. 34\)](#), SIF 123:1, s. 25, [Sch. 3 Pt. II para.28](#); S.I. 1991/2905, [art.3](#)
- F4** Sch. 3 para. 2(4B) inserted (11.11.2014) by [The Town and Country Planning \(Determination of Procedure\) \(Wales\) Order 2014 \(S.I. 2014/2773\)](#), art. 1(2), [Sch. 1 para. 23\(2\)\(a\)](#)
- F5** Word in Sch. 3 para. 2(8)(a) inserted (6.4.2014) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), s. 103(3), [Sch. 17 para. 19\(2\)](#); S.I. 2014/416, art. 3(e)
- F6** Sch. 3 para. 2(10) inserted (11.11.2014) by [The Town and Country Planning \(Determination of Procedure\) \(Wales\) Order 2014 \(S.I. 2014/2773\)](#), art. 1(2), [Sch. 1 para. 23\(2\)\(b\)](#)

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Determination of appeals by Secretary of State

- 3 (1) The Secretary of State may, if he thinks fit, direct that an appeal which would otherwise fall to be determined by an appointed person shall instead be determined by the Secretary of State.
- (2) Such a direction shall state the reasons for which it is given and shall be served on the appellant, the local planning authority, any person who made representations relating to the subject matter of the appeal which the authority were required to take into account by regulations made under section 11(4) and, if any person has been appointed under paragraph 1, on him.
- (3) Where in consequence of such a direction an appeal under section 20 [^{F7}, 26K] or 39 falls to be determined by the Secretary of State himself, the provisions of this Act which are relevant to the appeal shall, subject to the following provisions of this paragraph, apply to the appeal as if this Schedule had never applied to it.
- (4) The Secretary of State shall give the appellant, the local planning authority and any person who has made such representations as are referred to in sub-paragraph (2) an opportunity of appearing before and being heard by a person appointed by the Secretary of State for that purpose if—
- (a) the reasons for the direction raise matters with respect to which any of those persons have not made representations; or
 - (b) in the case of the appellant and the local planning authority, either of them was not asked in pursuance of paragraph 2(2) whether they wished to appear before and be heard by the appointed person, or expressed no wish in answer to that question, or expressed a wish to appear and be heard but was not given an opportunity of doing so.
- [^{F8}(4C) Sub-paragraph (4) does not apply in the case of an appeal to which section 88E applies.
- (4D) In the case of an appeal to which section 88E applies, the Welsh Ministers must give the appellant, the local planning authority and any person who has made any representations mentioned in sub-paragraph (2) an opportunity to make further representations if the reasons for the direction raise matters with respect to which any of those persons have not made representations.]
- (5) Except as provided by sub-paragraph (4) [^{F9}or (4D)], the Secretary of State need not give any person an opportunity of appearing before and being heard by a person appointed for the purpose, or of making fresh representations or making or withdrawing any representations already made.
- (6) In determining the appeal the Secretary of State may take into account any report made to him by any person previously appointed to determine it.

Textual Amendments

- F7** Word in Sch. 3 para. 3(3) inserted (6.4.2014) by Enterprise and Regulatory Reform Act 2013 (c. 24), s. 103(3), **Sch. 17 para. 19(2)**; S.I. 2014/416, art. 3(e)
- F8** Sch. 3 para. 3(4C)(4D) inserted (11.11.2014) by The Town and Country Planning (Determination of Procedure) (Wales) Order 2014 (S.I. 2014/2773), art. 1(2), **Sch. 1 para. 23(3)(a)**
- F9** Words in Sch. 3 para. 3(5) inserted (11.11.2014) by The Town and Country Planning (Determination of Procedure) (Wales) Order 2014 (S.I. 2014/2773), art. 1(2), **Sch. 1 para. 23(3)(b)**

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- 4 (1) The Secretary of State may by a further direction revoke a direction under paragraph 3 at any time before the determination of the appeal.
- (2) Such a further direction shall state the reasons for which it is given and shall be served on the person, if any, previously appointed to determine the appeal, the appellant, the local planning authority and any person who made representations relating to the subject matter of the appeal which the authority were required to take into account by regulations made under section 11(4).
- (3) Where such a further direction has been given the provisions of this Schedule relevant to the appeal shall apply, subject to sub-paragraph (4), as if no direction under paragraph 3 had been given.
- (4) Anything done by or on behalf of the Secretary of State in connection with the appeal which might have been done by the appointed person (including any arrangements made for the holding of a hearing or local inquiry) shall unless that person directs otherwise, be treated as having been done by him.

Appointment of another person to determine appeal

- 5 (1) At any time before the appointed person has determined the appeal the Secretary of State may—
- (a) revoke his appointment; and
 - (b) appoint another person under paragraph 1 to determine the appeal instead.
- (2) Where such a new appointment is made the consideration of the appeal or any inquiry or other hearing in connection with it shall be begun afresh.
- (3) Nothing in sub-paragraph (2) shall require—
- (a) the question referred to in paragraph 2(2) to be asked again with reference to the new appointed person if before his appointment it was asked with reference to the previous appointed person (any answers being treated as given with reference to the new appointed person); or
 - (b) any person to be given an opportunity of making fresh representations or modifying or withdrawing any representations already made.

Local inquiries and hearings

- 6 (1) Whether or not the parties to an appeal have asked for an opportunity to appear and be heard, an appointed person—
- (a) may hold a local inquiry in connection with the appeal; and
 - (b) shall do so if the Secretary of State so directs.

[^{F10}(1B) Sub-paragraph (1) does not apply in the case of an appeal to which section 88E applies, but an appointed person may hold a hearing or local inquiry in connection with such an appeal pursuant to a determination under that section.]

- (2) Where an appointed person—
- (a) holds a hearing by virtue of paragraph 2(4) [^{F11}or this paragraph]; or
 - (b) holds an inquiry by virtue of this paragraph,
- an assessor may be appointed by the Secretary of State to sit with the appointed person at the hearing or inquiry to advise him on any matters arising, notwithstanding that the appointed person is to determine the appeal.

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- (3) Subject to sub-paragraph (4), the costs of any such hearing or inquiry shall be paid by the Secretary of State.
- (4) Section 250(2) to (5) of the ^{M1}Local Government Act 1972 (local inquiries: evidence and costs) applies to an inquiry held by virtue of this paragraph [^{F12}in England] with the following adaptations—
- (a) for the references in subsection (4) (recovery of costs of holding the inquiry) to the Minister causing the inquiry to be held, there shall be substituted references to the Secretary of State; and
 - (b) for the reference in subsection (5) (orders as to the costs of the parties) to the Minister causing the inquiry to be held, there shall be substituted a reference to the appointed person or the Secretary of State.
- [^{F13}(4A) Subsections (2) and (3) of that section apply to an inquiry held under this paragraph in Wales.]
- (5) Subject to sub-paragraph (6), at any [^{F14}inquiry held by virtue of this paragraph] oral evidence shall be heard in public and documentary evidence shall be open to public inspection.
- (6) If the Secretary of State is satisfied in the case of any such inquiry—
- (a) that giving evidence of a particular description or, as the case may be, making it available for inspection would be likely to result in the disclosure of information as to any of the matters mentioned in sub-paragraph (7); and
 - (b) that the public disclosure of that information would be contrary to the national interest,
- he may direct that evidence of the description indicated in the direction shall only be heard or, as the case may be, open to inspection at that inquiry by such persons or persons of such descriptions as he may specify in that direction.
- (7) The matters referred to in sub-paragraph (6)(a) are—
- (a) national security; and
 - (b) the measures taken or to be taken to ensure the security of any premises or property.
- [^{F15}(8) The appointed person or the Secretary of State has the same power to make orders under section 250(5) of the ^{M2}Local Government Act 1972 (orders with respect to costs of the parties) in relation to proceedings [^{F16}in England] under this Schedule which do not give rise to an inquiry as he has in relation to such an inquiry.]

Textual Amendments

- F10** Sch. 3 para. 6(1B) inserted (11.11.2014) by [The Town and Country Planning \(Determination of Procedure\) \(Wales\) Order 2014 \(S.I. 2014/2773\)](#), art. 1(2), **Sch. 1 para. 23(4)(a)**
- F11** Words in Sch. 3 para. 6(2)(a) inserted (11.11.2014) by [The Town and Country Planning \(Determination of Procedure\) \(Wales\) Order 2014 \(S.I. 2014/2773\)](#), art. 1(2), **Sch. 1 para. 23(4)(b)**
- F12** Words in Sch. 3 para. 6(4) inserted (6.9.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Planning \(Wales\) Act 2015 \(anaw 4\)](#), s. 58(2)(b)(4)(b), **Sch. 5 para. 22(a)**; S.I. 2016/52, art. 4(g) (with art. 17)
- F13** Sch. 3 para. 6(4A) inserted (6.9.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Planning \(Wales\) Act 2015 \(anaw 4\)](#), s. 58(2)(b)(4)(b), **Sch. 5 para. 22(b)**; S.I. 2016/52, art. 4(g) (with art. 17)

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- F14** Words in Sch. 3 para. 6(5) substituted (6.9.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Planning \(Wales\) Act 2015](#) (anaw 4), s. 58(2)(b)(4)(b), [Sch. 5 para. 22\(c\)](#); S.I. 2016/52, art. 4(g) (with art. 17)
- F15** Sch. 3 para. 6(8) omitted (*temp.*) by [Planning \(Consequential Provisions\) Act 1990](#) (c. 11, SIF 123:1, 2), s. 6, [Sch. 4 paras. 1, 12](#) (which temp. omission ceases to have effect (2.1.1992 for specified purposes and 6.4.2009 for further specified purposes) by virtue of [S.I. 1991/2698](#), [art. 3](#) (with [art. 4](#)); [S.I. 2009/849](#), [art. 2](#) (with [art. 3](#)))
- F16** Words in Sch. 3 para. 6(8) inserted (6.9.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Planning \(Wales\) Act 2015](#) (anaw 4), s. 58(2)(b)(4)(b), [Sch. 5 para. 22\(d\)](#); S.I. 2016/52, art. 4(g) (with art. 17)

Modifications etc. (not altering text)

- C2** Sch. 3 para. 6(6): functions made exercisable by the Assembly concurrently with the Secretary of State (1.7.1999) by [S.I. 1999/672](#), [art. 2](#), [Sch.](#)
- C3** [Sch. 3 para. 6\(6\)](#) functions made exercisable concurrently or jointly with the Welsh Ministers by 2006 c. 32, Sch. 3A para. 1 (as inserted (1.4.2018) by [Wales Act 2017](#) (c. 4), s. 71(4), [Sch. 4 para. 1](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), reg. 3(p))

Marginal Citations

- M1** 1972 c.70.
M2 1972 c. 70.

- [^{F17}6A (1) If the Secretary of State is considering giving a direction under paragraph 6(6) the Attorney General may appoint a person to represent the interests of any person who will be prevented from hearing or inspecting any evidence at a local inquiry if the direction is given.
- (2) If before the Secretary of State gives a direction under paragraph 6(6) no person is appointed under sub-paragraph (1), the Attorney General may at any time appoint a person as mentioned in sub-paragraph (1) for the purposes of the inquiry.
- (3) The Lord Chancellor may by rules make provision—
- (a) as to the procedure to be followed by the Secretary of State before he gives a direction under paragraph 6(6) in a case where a person has been appointed under sub-paragraph (1);
 - (b) as to the functions of a person appointed under sub-paragraph (1) or (2).
- (4) If a person is appointed under sub-paragraph (1) or (2) (the appointed representative) the Secretary of State may direct any person who he thinks is interested in the inquiry in relation to a matter mentioned in paragraph 6(7) (the responsible person) to pay the fees and expenses of the appointed representative.
- (5) If the appointed representative and the responsible person are unable to agree the amount of the fees and expenses, the amount must be determined by the Secretary of State.
- (6) The Secretary of State must cause the amount agreed between the appointed representative and the responsible person or determined by him to be certified.
- (7) An amount so certified is recoverable from the responsible person as a civil debt.
- (8) Rules made under sub-paragraph (3) must be contained in a statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (9) Sub-paragraph (10) applies if—

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- (a) a person is appointed under sub-paragraph (1) or (2), but
 - (b) no inquiry is held as mentioned in paragraph 6(1).
- (10) Sub-paragraphs (4) to (7) above apply in respect of the fees and expenses of the person appointed as if the inquiry had been held.
- (11) For the purposes of sub-paragraph (10) the responsible person is the person to whom the Secretary of State thinks he would have given a direction under sub-paragraph (4) if an inquiry had been held.
- (12) Sub-paragraphs (9) to (11) do not affect paragraph 6(8).]

Textual Amendments

- F17** Sch 3 para. 6A inserted (6.8.2004 for specified purposes, otherwise 7.6.2006) by Planning and Compulsory Purchase Act 2004, ss. 80(3), 121(1) (with s. 111); [S.I. 2004/2097](#), [art. 2](#); [S.I. 2006/1281](#), [art. 2\(a\)](#)

Supplementary provisions

- 7 (1) The ^{M3}Tribunals and Inquiries Act [^{F18}1992] shall apply to a local inquiry or other hearing held in pursuance of this Schedule as it applies to a statutory inquiry held by the Secretary of State, but as if in [^{F18}section 10(1)] of that Act (statement of reasons for decisions) the reference to any decision taken by the Secretary of State were a reference to a decision taken by an appointed person.
- (2) Where an appointed person is an officer of [^{F19}the Department for Levelling Up, Housing and Communities]^{F20}... the functions of determining an appeal and doing anything in connection with it conferred on him by this Schedule shall be treated for the purposes of the ^{M4}Parliamentary Commissioner Act 1967—
- (a) if he was appointed by the Secretary of State for the time being having general responsibility in planning matters in relation to England, as functions of that Department; ^{F21}...
 - ^{F21}(b)
- [^{F22}(3) Where an appointed person is a member of the staff of the Welsh Government, the functions of determining an appeal and doing anything in connection with it conferred on the person by this Schedule are to be treated for the purposes of the Public Services Ombudsman (Wales) Act 2005 [^{F23}and the Public Services Ombudsman (Wales) Act 2019] as functions of the Welsh Government.]

Textual Amendments

- F18** Words in Sch. 3 para. 7(1) substituted (1.10.1992) by [Tribunals and Inquiries Act 1992](#) (c. 53, SIF 123:1), ss. 18(1), 19(2), [Sch. 3 para. 32\(a\)\(b\)](#)
- F19** Words in [Sch. 3 para. 7\(2\)](#) substituted (8.12.2021) by [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021](#) (S.I. 2021/1265), [art. 1\(2\)](#), [Sch. 2 para. 7](#) (with [art. 12](#))
- F20** Words in Sch. 3 para. 7(2) omitted (21.5.2016) by virtue of [Historic Environment \(Wales\) Act 2016](#) (anaw 4), [ss. 33\(1\)\(a\)](#), 41(2)
- F21** Sch. 3 para. 7(2)(b) and word omitted (21.5.2016) by virtue of [Historic Environment \(Wales\) Act 2016](#) (anaw 4), [ss. 33\(1\)\(b\)](#), 41(2)

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F22 Sch. 3 para. 7(3) inserted (21.5.2016) by [Historic Environment \(Wales\) Act 2016 \(anaw 4\)](#), **ss. 33(2), 41(2)**

F23 Words in [Sch. 3 para. 7\(3\)](#) inserted (23.7.2019) by [Public Services Ombudsman \(Wales\) Act 2019 \(anaw 3\)](#), s. 77(1), **Sch. 5 para. 14**; [S.I. 2019/1096](#), reg. 2

Modifications etc. (not altering text)

C4 Sch. 3 para. 7(2)(b) modified (1.7.1999) by [S.I. 1999/672](#), art. 2, **Sch.**

Marginal Citations

M3 [1971 c.62](#).

M4 [1967 c.13](#).

[^{F24}Local inquiries: Wales

Textual Amendments

F24 Sch 3 para. 8 and cross-heading inserted (6.8.2004 for specified purposes, otherwise 7.6.2006) by [Planning and Compulsory Purchase Act 2004](#), ss. 81(2), 121(1) (with s. 111); [S.I. 2004/2097](#), **art. 2**; [S.I. 2006/1281](#), **art. 2(a)**

- 8 (1) This paragraph applies in relation to a local inquiry held in pursuance of this Schedule if the matter in respect of which the inquiry is to be held relates to Wales.
- (2) The references in paragraph 6A(1) and (2) to the Attorney General must be read as references to the Counsel General to the [^{F25}Welsh Assembly Government].
- (3) The Assembly may by regulations make provision as mentioned in paragraph 6A(3) in connection with a local inquiry to which this section applies.
- (4) If the Assembly acts under sub-paragraph (3) rules made by the Lord Chancellor under paragraph 6A(3) do not have effect in relation to the inquiry.

^{F26}(5)

^{F27}(6)]

Textual Amendments

F25 Words in Sch. 3 para. 8(2) substituted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160(1), **Sch. 10 para. 36(a)** (the amending provision coming into force immediately after the 2007 election (held on 3.5.2007) subject to s. 161(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(1)(4)(5) of the amending Act)

F26 Sch. 3 para. 8(5) repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 160(1), 163, **Sch. 10 para. 36(b)**, **Sch. 12** (the amending provision coming into force immediately after the 2007 election (held on 3.5.2007) subject to s. 161(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(1)(4)(5) of the amending Act)

F27 Sch. 3 para. 8(6) omitted (21.3.2016) by virtue of [Historic Environment \(Wales\) Act 2016 \(anaw 4\)](#), **ss. 40(10), 41(1)(f)**

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Changes and effects yet to be applied to :

- Sch. 3 para. 2(4B) omitted by 2023 asc 3 Sch. 13 para. 159(a)(i)
- Sch. 3 para. 2(10) omitted by 2023 asc 3 Sch. 13 para. 159(a)(ii)
- Sch. 3 para. 3(4C) omitted by 2023 asc 3 Sch. 13 para. 159(b)(i)
- Sch. 3 para. 3(4D) omitted by 2023 asc 3 Sch. 13 para. 159(b)(i)
- Sch. 3 para. 6(1B) omitted by 2023 asc 3 Sch. 13 para. 159(c)(i)
- Sch. 3 para. 6(4A) omitted by 2023 asc 3 Sch. 13 para. 159(c)(iv)
- Sch. 3 para. 7(3) omitted by 2023 asc 3 Sch. 13 para. 159(d)
- Sch. 3 para. 3(5) words inserted by 2008 c. 29 Sch. 10 para. 24(5)
- Sch. 3 para. 6(2)(a) words inserted by 2008 c. 29 Sch. 10 para. 24(7)
- Sch. 3 para. 3(5) words omitted by 2023 asc 3 Sch. 13 para. 159(b)(ii)
- Sch. 3 para. 6(2)(a) words omitted by 2023 asc 3 Sch. 13 para. 159(c)(ii)
- Sch. 3 para. 6(4) words omitted by 2023 asc 3 Sch. 13 para. 159(c)(iii)
- Sch. 3 para. 6(8) words omitted by 2023 asc 3 Sch. 13 para. 159(c)(vi)
- Sch. 3 para. 6(5) words substituted by 2023 asc 3 Sch. 13 para. 159(c)(v)
- Sch. 3 para. 8 and cross-heading omitted by 2023 asc 3 Sch. 13 para. 159(e)

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

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

- s. 3(1A)(1B) inserted by 2023 c. 55 s. 105(2)
- s. 12(4A) inserted by 2008 c. 29 Sch. 10 para. 16
- s. 16(2A) inserted by 2023 c. 55 s. 102(3)
- s. 17(4) inserted by 2023 c. 55 s. 124(4)
- s. 22(2A) inserted by 2008 c. 29 Sch. 10 para. 18(2)
- s. 40(2A) inserted by 2008 c. 29 Sch. 10 para. 19
- s. 44AA-44AC inserted by 2023 c. 55 s. 103(2)
- s. 46(1A) inserted by 2023 c. 55 s. 103(8)(a)
- s. 46(3A) inserted by 2023 c. 55 s. 103(8)(c)
- s. 49(1) s. 49 renumbered as s. 49(1) by 2023 asc 3 Sch. 13 para. 127(b)
- s. 49(2) inserted by 2023 asc 3 Sch. 13 para. 127(c)
- s. 54(8) inserted by 2023 c. 55 s. 104(2)(c)
- s. 55(2A) inserted by 2023 c. 55 s. 104(3)(a)
- s. 55(5H)(5I) inserted by 2023 c. 55 s. 104(3)(f)
- s. 55(5BA) inserted by 2023 c. 55 s. 104(3)(d)
- s. 56A and cross-heading inserted by 2016 anaw 4 s. 31(1)
- s. 66(1A) inserted by 2023 c. 55 s. 102(4)(a)
- s. 66(2A) inserted by 2023 c. 55 s. 102(4)(b)
- s. 66(5) inserted by 2023 asc 3 Sch. 13 para. 136
- s. 82A(2)(fza) inserted by 2023 c. 55 s. 103(9)
- s. 82A(2)(ha) inserted by 2016 anaw 4 s. 31(2)
- s. 88(3ZA) inserted by 2023 c. 55 s. 103(10)(a)
- s. 88B(1ZA) inserted by 2023 c. 55 s. 103(11)
- s. 89(1ZA) inserted by 2008 c. 29 Sch. 10 para. 22
- s. 89(1ZC) inserted by 2023 c. 55 s. 124(5)(b)
- s. 93(5A) inserted by 2008 c. 29 Sch. 10 para. 23(3)
- s. 93(5A) words inserted by 2013 c. 24 Sch. 17 para. 18(3)
- Sch. 2 para. 4A inserted by 2023 c. 55 s. 103(12)(b)

- Sch. 3 para. 2(4A) inserted by [2008 c. 29 Sch. 10 para. 24\(2\)](#)
- Sch. 3 para. 2(9) inserted by [2008 c. 29 Sch. 10 para. 24\(3\)](#)
- Sch. 3 para. 3(4A)(4B) inserted by [2008 c. 29 Sch. 10 para. 24\(4\)](#)
- Sch. 3 para. 6(1A) inserted by [2008 c. 29 Sch. 10 para. 24\(6\)](#)