



# Social Security Contributions and Benefits Act 1992

## 1992 CHAPTER 4

### PART II

#### CONTRIBUTORY BENEFITS

#### *[<sup>F1</sup>Incapacity benefit*

#### Textual Amendments

- F1** S. 30A and cross-heading inserted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994](#) (c. 18), **ss. 1(1), 16(3)** (with s. 4); S.I. 1994/2926, art. 2(4), Sch. Pt. 4 (with [The Social Security \(Incapacity Benefit\) \(Transitional\) Regulations 1995](#) (S.I. 1995/310))

#### **30A Incapacity benefit: entitlement.**

- (1) Subject to the following provisions of this section, a person who satisfies
- <sup>F2</sup>(a) either of the conditions mentioned in subsection (2) below; or
  - (b) if he satisfies neither of those conditions, each of the conditions mentioned in subsection (2A) below,
- is entitled to short-term incapacity benefit in respect of any day of incapacity for work <sup>F3</sup>(“the relevant day”) which forms part of a period of incapacity for work.
- (2) The conditions <sup>F4</sup>mentioned in subsection (1)(a) above] are that—
- (a) he is under pensionable age on <sup>F5</sup>the relevant day] and satisfies the contribution conditions specified for short-term incapacity benefit in Schedule 3, Part I, paragraph 2; or
  - (b) on that day he is over pensionable age but not more than 5 years over that age, the period of incapacity for work began before he attained pensionable age, and—

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

- (i) he would be entitled to a Category A retirement pension if his entitlement had not been deferred or if he had not made an election under section 54(1) below, or
- (ii) he would be entitled to a Category B retirement pension by virtue of the contributions of his deceased spouse [<sup>F6</sup>or deceased civil partner], but for any such deferment or election.

[ The conditions mentioned in subsection (1)(b) above are that—

- <sup>F7</sup>(2A)
- (a) he is aged 16 or over on the relevant day;
  - (b) he is under the age of 20 or, in prescribed cases, 25 on a day which forms part of the period of incapacity for work;
  - (c) he was incapable of work throughout a period of 196 consecutive days immediately preceding the relevant day, or an earlier day in the period of incapacity for work on which he was aged 16 or over;
  - (d) on the relevant day he satisfies the prescribed conditions as to residence in Great Britain, or as to presence there; and
  - (e) he is not, on that day, a person who is receiving full-time education.]

(3) A person is not entitled to short-term incapacity benefit [<sup>F8</sup>under subsection (1)(a) above] for the first 3 days of any period of incapacity for work.

(4) In any period of incapacity for work a person is not entitled to short-term incapacity benefit for more than 364 days.

(5) Where a person ceases by virtue of subsection (4) above to be entitled to short-term incapacity benefit, he is entitled to long-term incapacity benefit in respect of any subsequent day of incapacity for work in the same period of incapacity for work on which he is not over pensionable age.

[ Regulations may provide that persons who have previously been entitled to incapacity <sup>F9</sup>(6) benefit shall, in prescribed circumstances, be entitled to short-term incapacity benefit under subsection (1)(b) above notwithstanding that they do not satisfy the condition set out in paragraph (b) of subsection (2A) above.

(7) Regulations may prescribe the circumstances in which a person is or is not to be treated as receiving full-time education for the purposes of paragraph (e) of that subsection.]]

#### Textual Amendments

- F2** Words in s. 30A(1) substituted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 64\(1\)\(a\)](#), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F3** Words in s. 30A(1) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 64\(1\)\(b\)](#), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F4** Words in s. 30A(2) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 64\(2\)\(a\)](#), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F5** Words in s. 30A(2) substituted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 64\(2\)\(b\)](#), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F6** Words in s. 30A(2)(b)(ii) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 14](#); S.I. 2005/3175, art. 2(1), Sch. 1

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

---

- F7** S. 30A(2A) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), ss. 64(3), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F8** Words in s. 30A(3) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), ss. 64(4), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)
- F9** S. 30A(6)(7) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), ss. 64(5), 89(1); S.I. 2000/2958, art. 2(3)(c)(4)(5) (with arts. 3, 4)

**Modifications etc. (not altering text)**

- C1** S. 30A modified (5.5.2003) by The Social Security Contributions and Benefits Act 1992 (Modifications for Her Majesty's Forces and Incapacity Benefit) Regulations 2003 (S.I. 2003/737), regs. 1, 2
- C2** S. 30A excluded (1.10.2010) by The Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010 (S.I. 2010/1907), regs. 1(2), 22(a)

**[<sup>F10</sup>30B Incapacity benefit: rate.**

- (1) The amount payable by way of incapacity benefit in respect of any day is 1/7th of the appropriate weekly rate.
- (2) Subject to the following provisions of this section, the weekly rate of short-term incapacity benefit is the lower or higher rate specified in Schedule 4, Part I, paragraph 2.

The benefit is payable at the lower rate so specified for the first 196 days of entitlement in any period of incapacity for work and at the higher rate so specified thereafter.

- (3) In the case of a person over pensionable age the weekly rate of short-term incapacity benefit is, subject to subsection (4) below, that at which the relevant retirement pension referred to in section 30A(2)(b) above would have been payable.

But in determining that rate any increase of the following descriptions shall be disregarded—

- (a) any increase [<sup>F11</sup>(for married people [<sup>F12</sup>or civil partners]) under section 51A(2)] below or (for deferred retirement) under Schedule 5 to this Act;

<sup>F13</sup>(b) .....

- (c) any increase (for Category A or Category B pensioners) under section 150 of the Administration Act (annual up-rating) of the sums mentioned in subsection (1)(e) of that section.

- (4) In the case of a person who has been entitled to short-term incapacity benefit for 196 days or more in any period of incapacity for work and—

- (a) is terminally ill, or
- (b) he is entitled to the highest rate of the care component of disability living allowance,

the weekly rate of short-term incapacity benefit payable, if greater than the rate otherwise payable to him under subsection (2) or (3) above, shall be equal to the rate at which long-term incapacity benefit under section 30A above would be payable to him if he were entitled to it.

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

For the purposes of this subsection a person is terminally ill if he suffers from a progressive disease and his death in consequence of that disease can reasonably be expected within 6 months.

- (5) References to short-term incapacity benefit at the higher rate shall be construed as including short-term incapacity benefit payable to any person who has been entitled to that benefit for 196 days or more in a period of incapacity for work, notwithstanding that the rate of benefit is determined in accordance with subsection (3) or (4) above.
- (6) Subject as follows, the weekly rate of long-term incapacity benefit under section 30A above is that specified in Schedule 4, Part I, paragraph 2A.
- (7) Regulations may provide that if a person is, on the qualifying date in relation to a period of incapacity for work, under such age as may be prescribed, the rate of long-term incapacity benefit under section 30A above payable to him in respect of any day in that period shall be increased by such amount as may be prescribed.

For this purpose “the qualifying date” means the first day of the period of incapacity for work or such earlier day as may be prescribed.

[ This section has effect subject to sections 30DD (reduction for pension payments) and <sup>F14</sup>(8) section 30E (reduction for councillor’s allowance) below.]]

#### Textual Amendments

- F10** S. 30B inserted (18.11.1994 for specified purposes, 13.4.1995 in so far as not already in force) by Social Security (Incapacity for Work) Act 1994 (c. 18), ss. 2(1), 16(3); S.I. 1994/2926, art. 2(2), Sch. Pt. 2 (with The Social Security (Incapacity Benefit) (Transitional) Regulations 1995 (S.I. 1995/310))
- F11** Words in s. 30B(3) substituted (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 21(3)
- F12** Words in s. 30B(3)(a) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 15; S.I. 2005/3175, art. 2(1), Sch. 1
- F13** S. 30B(3)(b) repealed (6.4.2010 with savings until 6.4.2020) by Pensions Act 2007 (c. 22), ss. 4(4), 27(4)(b), Sch. 1 para. 12, Sch. 7 Pt. 2 (with s. 4(5)-(8))
- F14** S. 30B(8) added (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), Sch. 8 para. 22; S.I. 2000/2958, art. 2(3)(e) (4)(5)

#### [<sup>F15</sup>30C Incapacity benefit: days and periods of incapacity for work.

- (1) For the purposes of any provisions of this Act relating to incapacity benefit, subject to the following provisions and save as otherwise expressly provided—
  - (a) a day of incapacity for work means a day on which a person is incapable of work;
  - (b) a period of incapacity for work means a period of 4 or more consecutive days, each of which is a day of incapacity for work; and
  - (c) any two such periods not separated by a period of more than 8 weeks shall be treated as one period of incapacity for work.
- (2) Any day which falls within the maternity allowance period (as defined in section 35(2) below) shall be treated for the purposes of any provision of this Act relating to incapacity benefit as a day of incapacity for work unless the woman is disqualified

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

---

for receiving a maternity allowance for that day by virtue of regulations under section 35(3)(a) below.

- (3) Regulations may make provision (subject to the preceding provisions of this section) as to the days which are or are not to be treated as days of incapacity for work for the purposes of any provision of this Act relating to incapacity benefit.
- (4) The Secretary of State may by regulations provide—
- (a) that paragraph (b) of subsection (1) above shall have effect as if the reference there to 4 consecutive days were to such lesser number of days, whether consecutive or not, within such period of consecutive days as may be prescribed; and
  - (b) that paragraph (c) of that subsection shall have effect as if for the reference to 8 weeks there were substituted a reference to such larger number of weeks as may be prescribed.
- [<sup>F16</sup>(5) Where a person claims the higher rate of short-term incapacity benefit, or long-term incapacity benefit, under section 30A above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—
- (a) the day following that on which he so ceased was a day of incapacity for work for him,
  - (b) he has been entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit, under section 30A above within the period of two years ending with that day of incapacity for work, and
  - (c) he satisfied the relevant tax credit conditions on the day before he so ceased, every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.
- (5A) A person satisfies the relevant tax credit conditions on a day if—
- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
  - (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.]
- (6) Where—
- (a) a person becomes engaged in training for work, and
  - (b) he was entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit under section 30A above, for one or more of the 56 days immediately before he became so engaged, and
  - (c) the first day after he ceases to be so engaged is for him a day of incapacity for work and falls not later than the end of the period of two years beginning with the last day for which he was entitled to such benefit,
- any day since that day in which he was engaged in training for work shall be treated for the purposes of any claim for such benefit for a period commencing after he ceases to be so engaged as having been a day of incapacity for work.

In this subsection “training for work” means training for work in pursuance of arrangements made under section 2(1) of the Employment and Training Act 1973 or section 2(3) of the Enterprise and New Towns (Scotland) Act 1990 or training of such other description as may be prescribed.

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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*

(7) For the purposes of this section “week” means any period of 7 days.]

#### Textual Amendments

- F15** Ss. 30C-30E inserted (18.11.1994 for specified purposes, 13.4.1995 in so far as not already in force) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), **ss. 3(1), 16(3)**; S.I. 1994/2926, art. 2(2), Sch. Pt. 2 (with [The Social Security \(Incapacity Benefit\) \(Transitional\) Regulations 1995 \(S.I. 1995/310\)](#))
- F16** S. 30C(5)(5A) substituted for s. 30C(5) (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, **Sch. 3 para. 25**; S.I. 2003/962, art. 2(3)(d)(iii)

#### Modifications etc. (not altering text)

- C3** S. 30C power to make regulations modified (21.5.1998) by [Social Security Act 1998 \(c. 14\)](#), **ss. 77, 87(2)(a)**
- C4** S. 30C modified (31.3.2003) by [The Tax Credits Act 2002 \(Commencement No. 4, Transitional Provisions and Savings\) Order 2003 \(S.I. 2003/962\)](#), **art. 5(2)**

### [<sup>F15</sup>30D Incapacity benefit: construction of references to days of entitlement.

- (1) The following provisions have effect in calculating for the purposes of—
- section 30A(4) above (length of entitlement to short-term incapacity benefit),
  - section 30B(2) above (period after which short-term incapacity benefit is payable at higher rate),
  - section 30B(4) above (period after which incapacity benefit is payable at long-term rate in case of terminal illness), and
  - section 30B(5) above (construction of references to short-term incapacity benefit at the higher rate),
- the number of days for which a person has been entitled to short-term incapacity benefit.
- (2) There shall be included—
- the first three days of the period of incapacity for work, and
  - in the case of a woman, any days for which she was entitled to maternity allowance.
- (3) There shall also be included such days as may be prescribed in respect of which a person was entitled to statutory sick pay, and on the first of which he satisfied the contribution conditions for short-term incapacity benefit.
- (4) There shall be excluded any days in respect of which a person was disqualified for receiving incapacity benefit.]

#### Textual Amendments

- F15** Ss. 30C-30E inserted (18.11.1994 for specified purposes, 13.4.1995 in so far as not already in force) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), **ss. 3(1), 16(3)**; S.I. 1994/2926, art. 2(2), Sch. Pt. 2 (with [The Social Security \(Incapacity Benefit\) \(Transitional\) Regulations 1995 \(S.I. 1995/310\)](#))

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

---

**Modifications etc. (not altering text)**

- C5 S. 30D modified (6.4.2003) by [The Social Security Contributions and Benefits Act 1992 \(Modifications for Her Majesty's Forces and Incapacity Benefit\) Regulations 2003 \(S.I. 2003/737\)](#), regs. 1, 3

[<sup>F17</sup>30D] **Incapacity benefit: reduction for pension payments [<sup>F18</sup> and PPF periodic payments].**

[<sup>F19</sup>(1) Where—

- (a) a person is entitled to incapacity benefit in respect of any period of a week or part of a week,
- (b) there is—
  - (i) a pension payment;
  - (ii) a PPF periodic payment; or
  - (iii) any combination of the payments specified in sub-paragraphs (i) and (ii) above,

payable to him in respect of that period (or a period which forms part of that period or includes that period or part of it), and

- (c) the amount of the payment or payments (or, as the case may be, the amount which in accordance with regulations is to be taken as payable to him by way of pension payments or PPF periodic payments in respect of that period), when taken together exceeds the threshold,

the amount of that benefit shall be reduced by an amount equal to 50 per cent. of that excess.]

(2) In subsection (1) above “the threshold” means—

- (a) if the period in question is a week, £85 or such greater amount as may be prescribed; or
- (b) if that period is not a week, such proportion of the amount mentioned in paragraph (a) as falls to be calculated in accordance with regulations on such basis as may be prescribed.

(3) Regulations may secure that a person of any prescribed description does not suffer any reduction under subsection (1) above in any amount of incapacity benefit to which he is entitled.

(4) Regulations may provide—

- (a) for sums of any specified description to be disregarded for the purposes of this section;
- (b) for sums of any specified description to be treated for those purposes as payable to persons as pension payments [<sup>F20</sup> or PPF periodic payments] (including, in particular, sums in relation to which there is a deferred right of receipt);
- (c) for the aggregation of sums of any specified description which are payable as pension payments [<sup>F21</sup> or PPF periodic payments] (or treated as being so payable) in respect of the same or different periods;
- (d) for such sums or aggregate sums to be apportioned between or otherwise allocated to periods in respect of which persons are entitled to incapacity benefit.



---

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

---

- (5) In this section “pension payment” means—
- (a) a periodical payment made in relation to a person under a personal pension scheme or, in connection with the coming to an end of an employment of his, under an occupational pension scheme or a public service pension scheme;
  - (b) a payment of any specified description, being a payment made under an insurance policy providing benefits in connection with physical or mental illness, disability, infirmity or defect; or
  - (c) a payment of any other specified description;
- and “specified” means prescribed by or determined in accordance with regulations under this section.
- (6) For the purposes of subsection (5) “occupational pension scheme”, “personal pension scheme” and “public service pension scheme” each have the meaning given by section 1 of the Pension Schemes Act 1993, except that “personal pension scheme” includes [<sup>F22</sup>an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988, or a substituted contract within the meaning of section 622(3) of that Act, which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004].]

#### Textual Amendments

- F17** S. 30DD inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), ss. 63, 89\(1\)](#); S.I. 2000/2958, art. 2(3)(b)(4)(5) (with art. 3(2))
- F18** Words in s. 30DD heading inserted (14.2.2006) by [The Pensions Act 2004 \(PPF Payments and FAS Payments\) \(Consequential Provisions\) Order 2006 \(S.I. 2006/343\)](#), art. 1(1), **Sch. para. 1(1)(a)**
- F19** S. 30DD(1) substituted (14.2.2006) by [The Pensions Act 2004 \(PPF Payments and FAS Payments\) \(Consequential Provisions\) Order 2006 \(S.I. 2006/343\)](#), art. 1(1), **Sch. para. 1(1)(b)**
- F20** Words in s. 30DD(4)(b) inserted (14.2.2006) by [The Pensions Act 2004 \(PPF Payments and FAS Payments\) \(Consequential Provisions\) Order 2006 \(S.I. 2006/343\)](#), art. 1(1), **Sch. para. 1(1)(c)**
- F21** Words in s. 30DD(4)(c) inserted (14.2.2006) by [The Pensions Act 2004 \(PPF Payments and FAS Payments\) \(Consequential Provisions\) Order 2006 \(S.I. 2006/343\)](#), art. 1(1), **Sch. para. 1(1)(c)**
- F22** Words in s. 30DD(6) substituted (6.4.2006) by [The Taxation of Pension Schemes \(Consequential Amendments\) Order 2006 \(S.I. 2006/745\)](#), arts. 1, **4(2)**

#### [<sup>F15</sup>30E Incapacity benefit: reduction for councillor’s allowance.

- (1) Where the net amount of councillor’s allowance to which a person is entitled in respect of any week exceeds such amount as may be prescribed, an amount equal to the excess shall be deducted from the amount of any incapacity benefit to which he is entitled in respect of that week, and only the balance remaining (if any) shall be payable.
- (2) In this section “councillor’s allowance” means—
- (a) in England or Wales, an allowance under or by virtue of—
    - (i) section 173 or 177 of the Local Government Act 1972, or
    - (ii) a scheme made by virtue of section 18 of the Local Government and Housing Act 1989,
 other than such an allowance as is mentioned in section 173(4) of the Local Government Act 1972, or



---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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

---

(b) in Scotland, an allowance under or by virtue of section 49 of the Local Government (Scotland) Act 1973 or a scheme made by virtue of section 18 of the Local Government and Housing Act 1989;

and where any such allowance is paid otherwise than weekly, an amount calculated or estimated in accordance with regulations shall be regarded as the weekly amount of the allowance.

(3) In subsection (1) above “net amount”, in relation to any councillor’s allowance to which a person is entitled, means the aggregate amount of the councillor’s allowance or allowances to which he is entitled for the week in question, reduced by the amount of any expenses incurred by him in that week in connection with his membership of the council or councils in question.]

---

#### Textual Amendments

**F15** Ss. 30C-30E inserted (18.11.1994 for specified purposes, 13.4.1995 in so far as not already in force) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), [ss. 3\(1\), 16\(3\)](#); [S.I. 1994/2926](#), [art. 2\(2\)](#), [Sch. Pt. 2](#) (with [The Social Security \(Incapacity Benefit\) \(Transitional\) Regulations 1995 \(S.I. 1995/310\)](#))

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. 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 the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act restricted by [S.I. 1995/471 art. 32\(4\)](#)

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

- Pt. 8ZA inserted by [2009 c. 24 s. 16\(1\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Pt. 12ZE inserted by [2023 c. 20 Sch. para. 5](#)
- s. 1(6)(aa) inserted by [S.I. 2024/377 reg. 5\(1\)](#)
- s. 4(1)(a)(viii) and word inserted by [2023 c. 20 Sch. para. 11\(b\)](#)
- s. 4C(5)(i)(j) repealed by [2007 c. 22 Sch. 4 para. 42\(3\)\(c\)Sch. 7 Pt. 7](#)
- s. 11A(eb) inserted by [2021 c. 26 Sch. 27 para. 12](#)
- s. 16(1)(f) and word inserted by [2021 c. 26 Sch. 27 para. 13](#)
- s. 30B(4)(aa) inserted by [2012 c. 5 Sch. 9 para. 4](#)
- s. 35(1)(e) and word inserted by [2012 c. 5 s. 63\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [2012 c. 5 s. 63\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(c\)](#)
- s. 46(5)(6) inserted by [2008 c. 30 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 6(3) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(5)(a) words substituted by [2011 c. 19 Sch. 3 para. 3](#)
- s. 47(4A) inserted by [2008 c. 30 s. 102\(6\)](#) (This amendment not applied to legislation.gov.uk. S. 102 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 124(1)(ea) inserted by [2012 c. 5 s. 59\(2\)\(a\)](#)
- s. 124(1)(ga) inserted by [2009 c. 24 s. 5\(1\)\(a\)](#)
- s. 124(1C) inserted by [2012 c. 5 s. 59\(2\)\(b\)](#)
- s. 124(6A)(6B) inserted by [2009 c. 24 s. 5\(1\)\(b\)](#)
- s. 124A inserted by [2012 c. 5 s. 59\(3\)](#)
- s. 130C(2)(za) inserted by [2016 asp 19 Sch. 4 para. 5](#)
- s. 138(2A) inserted by [2009 c. 24 s. 17](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 138(2B) inserted by [2009 c. 24 s. 19\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4)(ca) inserted by [2009 c. 24 s. 19\(6\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4A) inserted by [2009 c. 24 s. 19\(7\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 164(2)(aa) inserted by [2012 c. 5 s. 63\(3\)\(a\)](#)
- s. 164(9)(da) inserted by [2012 c. 5 s. 63\(3\)\(b\)](#)
- s. 171ZA(2)(ba) inserted by [2012 c. 5 s. 63\(4\)\(a\)](#)
- s. 171ZA(3A) inserted by [2012 c. 5 s. 63\(4\)\(b\)](#)

- s. 171ZB(2)(ba) inserted by 2012 c. 5 s. 63(5)(a)
- s. 171ZB(3A) inserted by 2012 c. 5 s. 63(5)(b)
- s. 171ZE(2A) inserted by 2014 c. 6 s. 123(3)(b)
- s. 171ZE(2B) inserted by 2014 c. 6 s. 123(3)(c)
- s. 171ZL(2)(ba) inserted by 2012 c. 5 s. 63(8)(a)
- s. 171ZL(8)(za) inserted by 2012 c. 5 s. 63(8)(c)
- s. 171ZEA(2)(ba) inserted by 2012 c. 5 s. 63(6)(a)
- s. 171ZEA(3)(za) inserted by 2012 c. 5 s. 63(6)(b)
- s. 171ZEB(2)(ba) inserted by 2012 c. 5 s. 63(7)(a)
- s. 171ZEB(3)(za) inserted by 2012 c. 5 s. 63(7)(b)
- s. 173A inserted by 2012 c. 5 s. 63(9)
- s. 176(3A) inserted by 2011 c. 19 Sch. 3 para. 5(2)
- Sch. 4 Pt. 1 para. 2A applied by S.I. 1995/310 reg. 18(1)(a)
- Sch. 4 Pt. 1 para. 6 power to amend conferred by 1992 c. 5 s. 154(2)(a)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 5 para. 7 power to amend conferred by 1992 c. 5 s. 154(2)(d)(e)
- Sch. 4 Pt. 5 para. 12 power to amend conferred by 1992 c. 5 s. 154(2)(d)(e)
- Sch. 4 Pt. 3 para. 1 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 2 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 4 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 5 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 6 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 5 sum substituted by S.I. 2024/247 reg. 6
- Sch. 4 Pt. 4 para. 2 applied by S.I. 1995/310 reg. 15(7)
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 5 Sch. 8
- Sch. 4B para. 1(1)(a)para. 1(1)(b)(2) words inserted by 2011 c. 19 Sch. 3 para. 6(2)(b)
- Sch. 4C inserted by 2008 c. 30 s. 102(5)Sch. 3 (This amendment not applied to legislation.gov.uk. S. 102, Sch. 3 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a)(b); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- Sch. 4C para. 7(2)(c) inserted by 2011 c. 19 Sch. 3 para. 7(7)(b)
- Sch. 4C para. 7(3) inserted by 2011 c. 19 Sch. 3 para. 7(8)
- Sch. 4C para. 3 omitted by 2011 c. 19 Sch. 3 para. 7(3)
- Sch. 4C para. 7(2)(b) words inserted by 2011 c. 19 Sch. 3 para. 7(7)(a)
- Sch. 4C para. 1 words substituted by 2011 c. 19 Sch. 3 para. 7(2)
- Sch. 4C para. 2 words substituted by 2011 c. 19 Sch. 3 para. 7(2)
- Sch. 4C para. 5(b) words substituted by 2011 c. 19 Sch. 3 para. 7(4)
- Sch. 4C para. 6 words substituted by 2011 c. 19 Sch. 3 para. 7(5)
- Sch. 4C para. 7(1) words substituted by 2011 c. 19 Sch. 3 para. 7(4)
- Sch. 4C para. 7(1) words substituted by 2011 c. 19 Sch. 3 para. 7(6)
- Sch. 11 para. 2(i) inserted by 2012 c. 5 s. 63(10)(a)
- Sch. 11 para. 9 inserted by 2012 c. 5 s. 63(10)(b)