



Pension Schemes Act 1993

1993 CHAPTER 48

PART III

[^{F1}SCHEMES THAT WERE CONTRACTED-OUT ETC] AND
EFFECTS ON MEMBERS' STATE SCHEME RIGHTS ^{F1}...

CHAPTER II

[^{F1}REDUCTION IN SOCIAL SECURITY BENEFITS FOR
MEMBERS OF SCHEMES THAT WERE CONTRACTED-OUT]

Effect of entitlement to guaranteed minimum pensions on payment of social security benefits

46 Effect of entitlement to guaranteed minimum pensions on payment of social security benefits.

- (1) Where for any period a person is entitled both—
- (a) to a Category A or Category B retirement pension, a widowed mother's allowance [^{F1}, a widowed parent's allowance][^{F2}or a widow's pension] under the ^{M1}Social Security Contributions and Benefits Act 1992; and
 - (b) to one or more guaranteed minimum pensions,
- the weekly rate of the benefit mentioned in paragraph (a) shall for that period be reduced by an amount equal—
- (i) [^{F3}to that part of its additional pension which is attributable to earnings factors for any tax years ending before the principal appointed day], or
 - (ii) to the weekly rate of the pension mentioned in paragraph (b) (or, if there is more than one such pension, their aggregate weekly rates),
- whichever is the less.

^{F4}(2)

[^{F5}(3) Where for any period—

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- (a) a person is entitled to one or more guaranteed minimum pensions; and
- (b) he is also entitled to long-term incapacity benefit under section 30A of the Social Security Contributions and Benefits Act 1992,

for that period an amount equal to the weekly rate or aggregate weekly rates of the guaranteed minimum pension or pensions shall be deducted from any increase payable under regulations under section 30B(7) of that Act and he shall be entitled to such an increase only if there is a balance after the deduction and, if there is such a balance, at a weekly rate equal to it.]

(4) Where for any period—

- (a) a person is entitled to one or more guaranteed minimum pensions;
- (b) he is also entitled to a Category A retirement pension under section 44 of the ^{M1} Social Security Contributions and Benefits Act 1992; and
- (c) the weekly rate of his pension includes an additional pension such as is mentioned in section 44(3)(b) of that Act,

for that period section 47 of that Act shall have effect as if the following subsection were substituted for subsection (3)—

“(3) In subsection (2) above “the relevant amount” means an amount equal to the aggregate of—

- (a) the additional pension; and
- (b) the weekly rate or aggregate weekly rates of the guaranteed minimum pension or pensions,

reduced by the amount of any reduction in the weekly rate of the Category A retirement pension made by virtue of section 46(1) of the Pension Schemes Act 1993.”.

(5) Where for any period—

- (a) a person is entitled to one or more guaranteed minimum pensions;
- (b) he is also entitled to a Category A retirement pension under section 44 of the ^{M1} Social Security Contributions and Benefits Act 1992; and
- (c) the weekly rate of his Category A retirement pension does not include an additional pension such as is mentioned in subsection (3)(b) of that section,

for that period the relevant amount shall be deducted from the amount that would otherwise be the increase under section 47(1) of that Act and the pensioner shall be entitled to an increase under that section only if there is a balance remaining after that deduction and, if there is such a balance, of an amount equal to it.

(6) Where for any period—

- (a) a person is entitled to one or more guaranteed minimum pensions;
- (b) he is also entitled—
 - ^{F6}(i)
 - (ii) to a Category A retirement pension under section 44 of that Act; or
 - (iii) to a Category B retirement pension under [^{F7}section ^{F8}... [^{F9}48B or 48BB]] of that Act; and
- (c) the weekly rate of the pension includes an additional pension such as is mentioned in section 44(3)(b) of that Act,

for that period paragraph 3 of Schedule 7 to that Act shall have effect as if the following sub-paragraph were substituted for sub-paragraph (3)—

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“(3) In this paragraph “the relevant amount” means an amount equal to the aggregate of—

- (a) the additional pension; and
- (b) the weekly rate or aggregate weekly rates of the guaranteed minimum pension or pensions,

reduced by the amount of any reduction in the weekly rate of the pension made by virtue of section 46(1) of the Pension Schemes Act 1993.”.

(7) Where for any period—

- (a) a person is entitled to one or more guaranteed minimum pensions;
- (b) he is also entitled to any of the pensions under the ^{M1} Social Security Contributions and Benefits Act 1992 mentioned in subsection (6)(b); and
- (c) the weekly rate of the pension does not include an additional pension such as is mentioned in section 44(3)(b) of that Act,

for that period the relevant amount shall be deducted from the amount that would otherwise be the increase under paragraph 3 of Schedule 7 to that Act and the beneficiary shall be entitled to an increase only if there is a balance after that deduction and, if there is such a balance, only to an amount equal to it.

(8) In this section “the relevant amount” means an amount equal to the weekly rate or aggregate weekly rates of the guaranteed minimum pension or pensions—

- ^{F10}(a)
- (b) in the case of subsection (5), reduced by the amount of any reduction in the weekly rate of the Category A retirement pension made by virtue of subsection (1);

and references in this section to the weekly rate of a guaranteed minimum pension are references to that rate without any increase under section 15(1).

^{F11}(9)

[^{F12}(10) In this section a reference to “additional pension” does not include any amount of additional pension attributable to units of additional pension.

(11) For units of additional pension, see section 14A of the Social Security Contributions and Benefits Act 1992.]

Textual Amendments

- F1** Words in s. 46(1) inserted (24.4.2000 for specified purposes, 9.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 8 para. 18(2)**; S.I. 2000/1047, art. 2(2)(a), Sch. Pt. 1
- F2** Words in s. 46(1) substituted (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), **Sch. 1 para. 56(2)**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F3** S. 46(1)(i) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 44**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F4** S. 46(2) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 56(3), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F5** S. 46(3) substituted (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), **Sch. 1 para. 56(4)**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F6** S. 46(6)(b)(i) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 56(5), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4

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- F7** Words in s. 46(6)(b)(iii) substituted (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), **Sch. 4 para. 22**
- F8** Word in s. 46(6)(b)(iii) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 71**
- F9** Words in s. 46(6)(b)(iii) substituted (24.4.2000 for specified purposes, 9.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 8 para. 18(3)**; S.I. 2000/1047, art. 2(2)(a), Sch. Pt. 1
- F10** S. 46(8)(a) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 56(6), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F11** S. 46(9) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 56(7), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F12** S. 46(10)(11) inserted (12.10.2015) by The Pensions Act 2014 (Consequential Amendments) (Units of Additional Pension) Order 2014 (S.I. 2014/3213), arts. 1(2), **4**

Modifications etc. (not altering text)

- C1** Ss. 46-48 modified (6.4.1997) by Occupational Pension Schemes (Contracting-out) Regulations 1996 (S.I. 1996/1172), regs. 1(1), **49(1)**

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

Marginal Citations

- M1** 1992 c. 4.

^{F13} 46A Retirement in tax year after 5th April 2020

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Textual Amendments

- F13** S. 46A repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 95**

47 Further provisions concerning entitlement to guaranteed minimum pensions for the purposes of s. 46.

- (1) The reference in section 46(1) to a person entitled to a guaranteed minimum pension shall be construed as including a reference to a person so entitled by virtue of being the widower [^{F14} surviving same sex spouse][^{F15} or surviving civil partner] of an earner [^{F16} in any case where he is entitled to a benefit other than a widowed parent's allowance]^{F17}... only if—
- [^{F18}(a) he is also entitled to a Category B retirement pension by virtue of the earner's contributions (or would be so entitled but for section 43(1) of the Social Security Contributions and Benefits Act 1992); or]
- (b) he is also entitled to a Category A retirement pension by virtue of [^{F19}section 41(5)] of [^{F19}that Act].
- (2) For the purposes of section 46 a person shall be treated as entitled to any guaranteed minimum pension to which he would have been entitled—
- (a) if its commencement had not been postponed, as mentioned in section 13(4);
or

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- (b) if there had not been made a transfer payment or transfer under regulations made by virtue of section 20 as a result of which—
 - (i) he is no longer entitled to guaranteed minimum pensions under the scheme by which the transfer payment or transfer was made, and
 - (ii) he has not become entitled to guaranteed minimum pensions under the scheme to which the transfer payment or transfer was made.
- (3) Where—
 - (a) guaranteed minimum pensions provided for a member or the member's [^{F20}widow, widower or surviving civil partner] under a contracted-out scheme have been wholly or partly secured as mentioned in subsection (3) of section 19; and
 - (b) either—
 - (i) the transaction wholly or partly securing them was carried out before 1st January 1986 and discharged the trustees or managers of the scheme as mentioned in subsection (1) of that section; or
 - (ii) it was carried out on or after that date without any of the requirements specified in subsection (5)(a) to (c) of that section being satisfied in relation to it and the scheme has been wound up; and
 - (c) any company with which any relevant policy of insurance or annuity contract was taken out or entered into is unable to meet the liabilities under policies issued or securities given by it; and
 - (d) the combined proceeds of—
 - (i) any relevant policies and annuity contracts, and
 - (ii) any cash sums paid or alternative arrangements made under the [^{F21}Financial Services Compensation Scheme],
 are inadequate to provide the whole of the amount secured,

the member and the member's [^{F20}widow, widower or surviving civil partner] shall be treated for the purposes of section 46 as only entitled to such part (if any) of the member's or, as the case may be, the member's [^{F22}widow's, widower's or surviving civil partner's] guaranteed minimum pension as is provided by the proceeds mentioned in paragraph (d).
- (4) A policy or annuity is relevant for the purposes of subsection (3) if taking it out or entering into it constituted the transaction to which section 19 applies.
- (5) For the purposes of section 46 a person shall be treated as entitled to any guaranteed minimum pension to which he would have been entitled—
 - (a) if a lump sum had not been paid instead of that pension under provisions included in a scheme by virtue of section 21(1); or
 - (b) if that pension had not been forfeited under provisions included in a scheme by virtue of section 21(2).
- [^{F23}(6) For the purposes of section 46, a person shall be treated as entitled to any guaranteed minimum pension to which he would have been entitled but for [^{F24}section 14(2A) and] any reduction under section 15A.]
- [^{F25}(7) For the purposes of section 46, a person shall be treated as entitled to any guaranteed minimum pension to which he would have been entitled but for any order under section 342A of the Insolvency Act 1986 (recovery of excessive pension contributions) or under section [^{F26}101 of the Bankruptcy (Scotland) Act 2016].]

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- [^{F27}(8) For the purposes of section 46, a person shall be treated as entitled to a guaranteed minimum pension to which he would have been entitled but for the fact that the trustees or managers were discharged from their liability to provide that pension on the Board of the Pension Protection Fund assuming responsibility for the scheme.]
- [^{F28}(9) For the purposes of section 46, a person shall be treated as entitled to a guaranteed minimum pension to which, in the opinion of the Commissioners for Her Majesty's Revenue and Customs, he would have been entitled but for the [^{F29}amendment of a scheme so that it no longer contains the guaranteed minimum pension rules][^{F29}GMP conversion (within the meaning given by section 24A(1)) in relation to the person].
- (10) Where the earner's accrued rights have been transferred after the amendment of the scheme, in making the calculation under subsection (9) the Commissioners shall assume the application of section 16(1) after the transfer.
- (11) In making the calculation under subsection (9) the Commissioners shall ignore any effect of the scheme being wound up.]

Textual Amendments

- F14** Words in s. 47(1) inserted (E.W.) (13.3.2014) by [Marriage \(Same Sex Couples\) Act 2013 \(c. 30\)](#), s. 21(3), [Sch. 4 para. 24](#); S.I. 2014/93, [art. 3\(j\)\(vii\)](#); same words inserted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014](#) and [Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), [Sch. 5 para. 11\(6\)](#)
- F15** Words in s. 47(1) inserted (5.12.2005) by [The Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order 2005 \(S.I. 2005/2050\)](#), art. 1(3), [Sch. 1 para. 14\(a\)](#)
- F16** Words in s. 47(1) inserted (3.9.2002) by [State Pension Credit Act 2002 \(c. 16\)](#), [ss. 18\(a\)](#), 22(3); S.I. 2002/2248, art. 2
- F17** Words in s. 47(1) repealed (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 57](#), [Sch. 2](#); S.I. 1994/2926, art. 2(4), [Sch. Pt. IV](#)
- F18** S. 47(1)(a) substituted (3.9.2002) by [State Pension Credit Act 2002 \(c. 16\)](#), [ss. 18\(b\)](#), 22(3); S.I. 2002/2248, art. 2
- F19** Words in s. 47(1)(b) substituted (3.9.2002) by [State Pension Credit Act 2002 \(c. 16\)](#), [ss. 18\(c\)](#), 22(3); S.I. 2002/2248, art. 2
- F20** Words in s. 47(3) substituted (5.12.2005) by [The Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order 2005 \(S.I. 2005/2050\)](#), art. 1(3), [Sch. 1 para. 14\(b\)\(i\)](#)
- F21** Words in s. 47(3)(d) substituted (1.12.2001) by [The Financial Services and Markets Act 2000 \(Consequential Amendments and Repeals\) Order 2001 \(S.I. 2001/3649\)](#), arts. 1, [120](#)
- F22** Words in s. 47(3) substituted (5.12.2005) by [The Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order 2005 \(S.I. 2005/2050\)](#), art. 1(3), [Sch. 1 para. 14\(b\)\(ii\)](#)
- F23** S. 47(6) added (11.11.1999 for specified purposes, 1.12.2000 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 32\(4\)](#), 89(5)(a); S.I. 2000/1047, art. 2(2)(d), [Sch. Pt. 4](#)
- F24** Words in s. 47(6) inserted (24.2.2003) by [Proceeds of Crime Act 2002 \(c. 29\)](#), s. 458(1), [Sch. 11 para. 22\(4\)](#); S.I. 2003/120, art. 2, [Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)
- F25** S. 47(7) added (11.11.1999 for specified purposes, 6.4.2002 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(5)(a), [Sch. 2 para. 6](#); S.I. 2002/153, art. 2(g)
- F26** Words in s. 47(7) substituted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, [Sch. 1 para. 11\(2\)](#)

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- F27** S. 47(8) inserted (6.4.2006) by Pensions Act 2004 (c. 35), ss. 165(3), 322(1) (with s. 313); S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F28** S. 47(9)-(11) added (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act 2007 (c. 22), ss. 14(5), 30(2)(a); S.I. 2009/406, art. 2(a)(b)
- F29** Words in s. 47(9) substituted (28.4.2022 for specified purposes) by Pension Schemes (Conversion of Guaranteed Minimum Pensions) Act 2022 (c. 33), ss. 1(9), 3(4)(a)

Modifications etc. (not altering text)

- C1** Ss. 46-48 modified (6.4.1997) by Occupational Pension Schemes (Contracting-out) Regulations 1996 (S.I. 1996/1172), regs. 1(1), 49(1)
- C2** S. 47(2)(b) applied (with modifications) (6.4.1997) by The Protected Rights (Transfer Payment) Regulations 1996 (S.I. 1996/1461), regs. 1(1), 6(3)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

48 Reduced benefits where minimum payments or minimum contributions paid.

- (1) Subject to subsection (3), this subsection applies where for any period—
- minimum payments have been made in respect of an earner to an occupational pension scheme which is a money purchase contracted-out scheme in relation to the earner's employment, or
 - minimum contributions have been paid in respect of an earner under section 43.
- (2) Where subsection (1) applies then, for the purposes of section 46—
- the earner shall be treated, as from the date on which he reaches pensionable age, as entitled to a guaranteed minimum pension at a prescribed weekly rate arising from that period in that employment;
 - ^{F30}(b)
 - in prescribed circumstances ^{F31}... any [^{F32}widow, widower or surviving civil partner] of the earner shall be treated as entitled to a guaranteed minimum pension at a prescribed weekly rate arising from that period;
- and where subsection (1)(b) applies paragraphs (a) to (c) of this subsection apply also for the purposes of [^{F33}section] 47(2) of the Social Security Contributions and Benefits Act 1992^{M2} and paragraph 3(2) of Schedule 7 to that Act, but with the omission from paragraph (a) of the words "in that employment".
- (3) Where the earner is a married woman or widow, subsection (1) shall not have effect by virtue of paragraph (a) of that subsection in relation to any period during which there is operative an election that her liability in respect of primary Class 1 contributions shall be a liability to contribute at a reduced rate.
- (4) The power to prescribe a rate conferred by subsection (2)(a) includes power to prescribe a nil rate.

Textual Amendments

- F30** S. 48(2)(b) omitted (13.3.1996 for specified purposes, 1.4.1996 in so far as not already in force) by virtue of Pensions Act 1995 (c. 26), ss. 140(2), 180(1), Sch. 7 Pt. III; S.I. 1996/778, art. 2(2), Sch. Pt. 2

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- F31** Words in s. 48(2)(c) omitted (13.3.1996 for specified purposes, 1.4.1996 in so far as not already in force) by virtue of Pensions Act 1995 (c. 26), ss. 140(2), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(2), Sch. Pt. 2
- F32** Words in s. 48(2)(c) substituted (5.12.2005) by The Civil Partnership (Contracted-out Occupational and Appropriate Personal Pension Schemes) (Surviving Civil Partners) Order 2005 (S.I. 2005/2050), art. 1(3), **Sch. 1 para. 15**
- F33** Word in s. 48(2) substituted (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), **Sch. 1 para. 58**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4

Modifications etc. (not altering text)

- C1** Ss. 46-48 modified (6.4.1997) by Occupational Pension Schemes (Contracting-out) Regulations 1996 (S.I. 1996/1172), regs. 1(1), **49(1)**
- C3** S. 48 excluded (6.4.1997) by Pensions Act 1995 (c. 26), **ss. 140(3)**, 180(1); S.I. 1997/664, art. 2(3), Sch. Pt. 2 (with art. 10)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

Marginal Citations

- M2** 1992 c. 4.

Changes to legislation:

Pension Schemes Act 1993, Cross Heading: Effect of entitlement to guaranteed minimum pensions on payment of social security benefits is up to date with all changes known to be in force on or before 24 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. View outstanding changes

Changes and effects yet to be applied to :

- s. 47 heading words added by 2008 c. 30 Sch. 4 para. 17(2) (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 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. 46A heading words substituted by 2011 c. 19 Sch. 3 para. 11(b)

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. 46(1A)(1B) inserted by 2008 c. 30 s. 103(2) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) 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. 46(1A) words substituted by 2011 c. 19 Sch. 3 para. 10
- s. 71(1)(aa) substituted by 2015 c. 8 s. 39(2)(a)
- s. 71(1A) inserted by 2015 c. 8 s. 39(2)(b)
- s. 71(7)-(10) substituted for s. 71(7)-(11) by 2015 c. 8 s. 39(4)
- s. 82A inserted by 2015 c. 8 Sch. 1 para. 2
- s. 83(1A)-(1AC) substituted for s. 83(1A) by 2015 c. 8 Sch. 1 para. 3
- s. 84-84F substituted for s. 84 by 2015 c. 8 Sch. 1 para. 4
- s. 85A inserted by 2015 c. 8 Sch. 1 para. 5
- s. 86A86B inserted by 2015 c. 8 Sch. 1 para. 6
- s. 94(2A)(a)(viii) inserted by 2014 c. 19 Sch. 17 para. 20(2)(a)
- s. 94(2A)(b)(vi) inserted by 2014 c. 19 Sch. 17 para. 20(2)(b)
- s. 101AI(8)(a)(viii) inserted by 2014 c. 19 Sch. 17 para. 20(3)(a)
- s. 101AI(8)(b)(vi) inserted by 2014 c. 19 Sch. 17 para. 20(3)(b)
- s. 113(4)(4A) substituted for s. 113(4) by 2015 c. 8 s. 38(5)
- s. 113(5) words substituted by 2015 c. 8 s. 38(6)
- s. 113(10) words substituted by 2015 c. 8 Sch. 2 para. 3
- s. 145(1A)-(1C) inserted by 2004 c. 35 Sch. 12 para. 23
- s. 146(6A) inserted by 2004 c. 35 Sch. 12 para. 24(b)
- s. 175A inserted by 2008 c. 30 Sch. 10 para. 1
- s. 185(2)(ca) inserted by 2018 c. 10 s. 19(5)
- s. 186(3)(ba) inserted by 2015 c. 8 Sch. 1 para. 7
- s. 186(3)(za) inserted by 2008 c. 30 s. 103(5) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) 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))
- Sch. 3 para. A1 and cross-heading inserted by 2015 c. 8 Sch. 1 para. 8