
STATUTORY INSTRUMENTS

1995 No. 300

The National Health Service Pension Scheme Regulations 1995

PART V

Miscellaneous and supplementary

Option to members detrimentally affected by these Regulations

V1.—(1) This regulation applies in relation to any pension which is payable under these Regulations to or in respect of a person who, having served in an employment or office, service in which qualified persons to participate in the benefits provided under the previous regulations, ceased to serve therein or died before these Regulations came into force.

(2) Where, in a case to which this regulation applies, any provision of these Regulations would operate in relation to any person so as to place that person in a worse position than he would have been if the provision had not applied, that person may elect that the provision shall not so apply by giving notice in accordance with paragraph (3).

(3) A notice given pursuant to paragraph (2) shall be in writing and shall be delivered to the Secretary of State within 6 months of the coming into force of these Regulations.

(4) An election pursuant to paragraph (2) shall have effect in relation to the pension referred to in paragraph (1) only to the extent that such pension has accrued by virtue of contributions made and periods of service rendered prior to the cessation referred to in paragraph (1) (or, if there has been more than one such cessation, the last of them before the coming into force of these Regulations) and in determining entitlement to, and the amount of, the pension to that extent, such person shall be treated as if he had never recommenced pensionable employment at any time after that cessation (or, as the case may be, the last such cessation).

Revocations and savings

V2.—(1) The Regulations specified in Column 1 of the Table to Schedule 3 are revoked to the extent specified in Column 2 of that Table.

(2) Anything done under, or by virtue of, any regulation revoked by these Regulations, if it could have been done under or for the purpose of the corresponding provision of these Regulations, shall be deemed to have been done under or by virtue of the corresponding provision of these Regulations and anything begun under, or by virtue of, any such regulation may be continued under these Regulations as if begun under these Regulations.

(3) Where, prior to the coming into force of these Regulations, any of the following provisions of the previous regulations applied in relation to a member, namely—

- (a) regulation 11 (additional benefits for certain transferred officers);
- (b) regulations 30 to 33 (continuation of previous arrangements in respect of additional contributory payments);
- (c) regulation 35(7) (part-time service before 15 December 1966 in respect of certain practitioners);

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The National Health Service Pension Scheme Regulations 1995. 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](#)*

- (d) regulations 40 to 43 (benefits in the case of certain re-employed pensioners);
- (e) regulations 44 to 51 (optants and certain other arrangements);
- (f) regulations 56 and 57 (modification of benefits and obligations in connection with the National Insurance Acts 1946 and 1965);
- (g) regulations 63 to 65 (officers formerly employed in certain hospitals or in the Blood Transfusion Service);
- (h) regulation 78 (part-time specialists with service before 15th December 1966);
- (i) regulation 79 (continuation of contracts or policies of insurance in certain cases); and
- (j) regulation 83 (provisions relating to contributions on a former higher rate of remuneration);

any rights and liabilities relating to that member by virtue of those provisions shall be deemed to continue to apply notwithstanding the revocation of those provisions.

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations amendment to earlier affecting provision S.I. 2022/273, reg. 9 by S.I. 2022/1028 reg. 2
- Regulations applied by S.I. 2015/95 reg. 14(1)
- Regulations applied by S.I. 2015/95 reg. 25(8)(b)
- Regulations applied (with modifications) by S.I. 2015/95 reg. 25(7)(b)
- Regulations modified (temp.) by S.I. 2022/273 reg. 10
- Regulations words substituted by S.I. 2022/634 Sch. para. 1(1)(3)

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

- blanket amendment words substituted by S.I. 2023/1071 Sch. para. 1

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

- Sch. 2 para. 6(1) Sch. 2 para. 6 words renumbered by S.I. 1998/666 reg. 12(2)(a)
- Sch. 2 para. 3(4) added by S.I. 2003/631 reg. 4(4)(b)
- Sch. 2 para. 23 added by S.I. 2005/661 reg. 11(10)
- Sch. 2 para. 9(12) added by S.I. 2006/600 reg. 21(9)(f)
- Sch. 2 para. 10(1A) added by S.I. 2010/1634 reg. 7(2)
- Sch. 2 para. 3(2B) applied by SI 2005/3361 reg. 21A(5) (as inserted) by S.I. 2016/298 reg. 8
- Sch. 2 para. 3(2B) applied by SI 2005/3373 reg. 17A(5) (as inserted) by S.I. 2016/298 reg. 20
- Sch. 2 para. 11A excluded by S.I. 2015/95 reg. 21(2)
- Sch. 2 para. 6(2) inserted by S.I. 1998/666 reg. 12(2)(b)
- Sch. 2 para. 19(6) inserted by S.I. 1998/666 reg. 12(3)
- Sch. 2 para. 3(2)(d) inserted by S.I. 2000/605 reg. 15(c)
- Sch. 2 para. 2(1A) inserted by S.I. 2002/561 Sch. para. 10(4)
- Sch. 2 para. 2A inserted by S.I. 2002/561 Sch. para. 10(6)
- Sch. 2 para. 6(3)(4) inserted by S.I. 2002/561 Sch. para. 10(8)(c)
- Sch. 2 para. 9A inserted by S.I. 2002/561 Sch. para. 10(10)
- Sch. 2 para. 10(5A)(5B) inserted by S.I. 2002/561 Sch. para. 10(11)(b)
- Sch. 2 para. 19(7) inserted by S.I. 2002/561 Sch. para. 10(12)
- Sch. 2 para. 9(5A)(5B) inserted by S.I. 2003/2322 reg. 2(6)(a)(ii)
- Sch. 2 para. 9(6A)(6B) inserted by S.I. 2003/2322 reg. 2(6)(a)(iii)
- Sch. 2 para. 11A inserted by S.I. 2003/2322 reg. 2(6)(b)
- Sch. 2 para. 16A inserted by S.I. 2005/3074 reg. 2(29)(b)
- Sch. 2 para. 3(2A)-(2E) inserted by S.I. 2006/600 reg. 21(4)(c)
- Sch. 2 para. 5A inserted by S.I. 2006/600 reg. 21(7)
- Sch. 2 para. 9(3)(aa) inserted by S.I. 2006/600 reg. 21(9)(b)(i)
- Sch. 2 para. 9(5AA) inserted by S.I. 2006/600 reg. 21(9)(d)
- Sch. 2 para. 10(10A) inserted by S.I. 2006/600 reg. 21(10)(e)
- Sch. 2 para. 10(13A)(13B) inserted by S.I. 2006/600 reg. 21(10)(f)
- Sch. 2 para. 12(3) inserted by S.I. 2008/654 reg. 65(12)(c)
- Sch. 2 para. 16B16C inserted by S.I. 2008/654 reg. 65(13)
- Sch. 2 para. 17A inserted by S.I. 2008/654 reg. 65(15)
- Sch. 2 para. 22A inserted by S.I. 2008/654 reg. 65(17)
- Sch. 2 para. 9(5C) inserted by S.I. 2009/2446 reg. 9(2)(e)
- Sch. 2 para. 11A(6)-(8) inserted by S.I. 2009/2446 reg. 9(3)

- Sch. 2 para. 3(2)(e) inserted by S.I. 2013/413 reg. 21(4)(c)
- Sch. 2 para. 19(8)(9) inserted by S.I. 2013/413 reg. 21(10)(b)
- Sch. 2 para. 3(2C)(aa) inserted by S.I. 2014/570 reg. 16(4)(b)
- Sch. 2 para. 10(17C) inserted by S.I. 2014/570 reg. 16(7)(g)
- Sch. 2 para. 23(14A) inserted by S.I. 2019/418 reg. 40(6)
- Sch. 2 para. 12A inserted by S.I. 2023/952 reg. 17
- Sch. 2 para. 1(c) inserted by S.I. 2016/211 Sch. 3 para. 6(c)
- Sch. 2 para. 11(2)(b) modified by S.I. 2015/95 reg. 18(a)
- Sch. 2 para. 12A modified by 1995/95 reg 31(3) as substituted by S.I. 2023/952 reg. 32(4)
- Sch. 2 para. 9(3)(aa) omitted by S.I. 2008/2263 reg. 22(7)(b)(i)
- Sch. 2 para. 9(5A)(b) omitted by S.I. 2008/2263 reg. 22(7)(d)(ii)
- Sch. 2 para. 9(5AA) omitted by S.I. 2008/2263 reg. 22(7)(e)
- Sch. 2 para. 9(12) omitted by S.I. 2008/2263 reg. 22(7)(g)
- Sch. 2 para. 2A(4) omitted by S.I. 2008/654 reg. 65(4)(a)
- Sch. 2 para. 19(6) omitted by S.I. 2008/654 reg. 65(16)
- Sch. 2 para. 5A omitted by S.I. 2011/2586 reg. 12(4)
- Sch. 2 para. 6(4)(h) omitted by S.I. 2016/245 reg. 18(4)(b)(ii)
- Sch. 2 para. 16A omitted by S.I. 2019/418 reg. 40(4)
- Sch. 2 para. 6(2)(b) substituted by S.I. 1998/2216 reg. 9(1)
- Sch. 2 para. 3(2)(d) substituted by S.I. 2005/661 reg. 11(4)(c)
- Sch. 2 para. 6(1) substituted by S.I. 2005/661 reg. 11(7)(a)
- Sch. 2 para. 6(4) substituted by S.I. 2005/661 reg. 11(7)(c)
- Sch. 2 para. 2(1A) substituted by S.I. 2006/600 reg. 21(3)
- Sch. 2 para. 6(2) substituted by S.I. 2006/600 reg. 21(8)(b)
- Sch. 2 para. 3(2B)(a)(ii) substituted by S.I. 2008/2263 reg. 22(4)(c)
- Sch. 2 para. 23 substituted by S.I. 2009/381 reg. 13(4)
- Sch. 2 para. 10(2)-(2B) substituted by S.I. 2010/1634 reg. 7(3)
- Sch. 2 para. 10(18) substituted by S.I. 2010/1634 reg. 7(5)
- Sch. 2 para. 5A(1) substituted by S.I. 2010/492 reg. 15(2)
- Sch. 2 para. 3(2A)(b) substituted by S.I. 2011/2586 reg. 12(3)(a)
- Sch. 2 para. 3(2C) substituted by S.I. 2011/2586 reg. 12(3)(b)
- Sch. 2 para. 10(1A) substituted by S.I. 2012/610 reg. 8
- Sch. 2 para. 10(1A) Table 2 substituted by S.I. 2013/1414 reg 4
- Sch. 2 para. 3(2)(a)(v) substituted by S.I. 2013/413 reg. 21(4)(a)
- Sch. 2 para. 10(1A) substituted by S.I. 2013/413 reg. 21(9)(a)
- Sch. 2 para. 10(2B) substituted by S.I. 2013/413 reg. 21(9)(b)
- Sch. 2 para. 10(2F) substituted by S.I. 2013/413 reg. 21(9)(c)
- Sch. 2 para. 10(12)(13) substituted by S.I. 2013/413 reg. 21(9)(g)
- Sch. 2 para. 10(1A) Table 2 substituted by S.I. 2014/1607 reg. 7(2)
- Sch. 2 para. 6(4) substituted by S.I. 2014/570 reg. 16(6)(c)
- Sch. 2 para. 10(1A) substituted by S.I. 2014/570 reg. 16(7)(a)
- Sch. 2 para. 10(7) substituted by S.I. 2014/570 reg. 16(7)(c)
- Sch. 2 para. 10(14) substituted by S.I. 2014/570 reg. 16(7)(d)
- Sch. 2 para. 23(15) substituted by S.I. 2014/570 reg. 16(8)(c)
- Sch. 2 para. 23(16) substituted by S.I. 2014/570 reg. 16(8)(d)
- Sch. 2 para. 17A substituted by S.I. 2015/95 Sch. 2 para. 8
- Sch. 2 para. 10(1A) substituted by S.I. 2015/96 reg. 15(2)
- Sch. 2 para. 10(1A)(b) substituted by S.I. 2019/418 reg. 40(3)(a)(aa)
- Sch. 2 para. 10(1)-(2N) substituted for Sch. 2 para. 10(1)-(2Z) by S.I. 2009/381 reg. 13(2)
- Sch. 2 para. 10(17)-(17B) substituted for Sch. 2 para. 10(17) by S.I. 2013/413 reg. 21(9)(h)
- Sch. 2 para. 10(2)-(2Z) substituted for Sch. 2 para. 10(2) by S.I. 2008/654 reg. 65(9)
- Sch. 2 para. 10(2H)-(2S) substituted for Sch. 2 para. 10(2H)-(2N) by S.I. 2014/570 reg. 16(7)(b)
- Sch. 2 para. 10(4)(4A) substituted for Sch. 2 para. 10(4) by S.I. 2006/600 reg. 21(10)(a)

- Sch. 2 para. 11(2)(3) substituted for Sch. 2 para. 11(2) by S.I. 2008/654 reg. 65(11)
- Sch. 2 para. 23(4)-(20) substituted for Sch. 2 para. 23(4)-(12) by S.I. 2011/2586 reg. 12(7)
- Sch. 2 para. 6(2)(a) word inserted by S.I. 2005/661 reg. 11(7)(b)(i)
- Sch. 2 para. 10(8)(b) word inserted by S.I. 2010/492 reg. 15(3)
- Sch. 2 para. 3(2)(a)(viii) word substituted by S.I. 2008/2263 reg. 22(4)(b)
- Sch. 2 para. 10(3)(a) word substituted by S.I. 2008/2263 reg. 22(8)(b)
- Sch. 2 para. 2A(5) word substituted by S.I. 2008/654 reg. 65(4)(b)
- Sch. 2 para. 19(6)(a) words inserted by S.I. 1998/2216 reg. 9(2)(i)
- Sch. 2 para. 19(6)(b) words inserted by S.I. 1998/2216 reg. 9(2)(ii)
- Sch. 2 para. 2(1A) words inserted by S.I. 2002/2469 reg. 8Sch. 5
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 6(2)(a) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 6(2)(b) words inserted by S.I. 2002/561 Sch. para. 10(8)(a)
- Sch. 2 para. 3(2)(a)(vi) words inserted by S.I. 2006/600 reg. 21(4)(b)(iii)
- Sch. 2 para. 9(5A)(a) words inserted by S.I. 2006/600 reg. 21(9)(c)
- Sch. 2 para. 10(9) words inserted by S.I. 2006/600 reg. 21(10)(c)
- Sch. 2 para. 10(10) words inserted by S.I. 2006/600 reg. 21(10)(d)
- Sch. 2 para. 10(15) words inserted by S.I. 2006/600 reg. 21(10)(g)(i)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2007/3280 reg. 2(27)(b)(iv)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2007/3280 reg. 2(27)(b)(iv)
- Sch. 2 para. 5A(1)(b) words inserted by S.I. 2007/3280 reg. 2(27)(c)
- Sch. 2 para. 3(2)(a)(vii) words inserted by S.I. 2008/2263 reg. 22(4)(a)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2008/654 reg. 65(5)
- Sch. 2 para. 10(2I)(a) words inserted by S.I. 2011/2586 reg. 12(5)(a)(ii)
- Sch. 2 para. 10(2I)(b) words inserted by S.I. 2011/2586 reg. 12(5)(a)(ii)
- Sch. 2 para. 10(2I)(c) words inserted by S.I. 2011/2586 reg. 12(5)(a)(iii)(aa)
- Sch. 2 para. 10(2I)(c) words inserted by S.I. 2011/2586 reg. 12(5)(a)(iii)(bb)
- Sch. 2 para. 10(2K)(a) words inserted by S.I. 2011/2586 reg. 12(5)(b)(i)
- Sch. 2 para. 10(2K)(b) words inserted by S.I. 2011/2586 reg. 12(5)(b)(ii)
- Sch. 2 para. 10(2K)(b)(i) words inserted by S.I. 2011/2586 reg. 12(5)(b)(iii)
- Sch. 2 para. 10(2L)(a) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 10(2L)(b) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 10(2L)(c) words inserted by S.I. 2011/2586 reg. 12(5)(c)(ii)
- Sch. 2 para. 3(2)(a)(vii) words inserted by S.I. 2013/413 reg. 21(4)(b)
- Sch. 2 para. 10(18)(a)(b) words inserted by S.I. 2013/413 reg. 21(9)(i)
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2014/570 reg. 16(6)(b)
- Sch. 2 para. 23(2) words inserted by S.I. 2014/570 reg. 16(8)(a)
- Sch. 2 para. 23(3) words inserted by S.I. 2014/570 reg. 16(8)(a)
- Sch. 2 para. 10(2N)(a) words inserted by S.I. 2015/96 reg. 15(3)(b)
- Sch. 2 para. 3(2)(a)(i) words inserted by S.I. 2016/245 reg. 18(3)(a)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2016/245 reg. 18(3)(b)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2016/245 reg. 18(3)(b)
- Sch. 2 para. 6(1)(a) words inserted by S.I. 2016/245 reg. 18(4)(a)
- Sch. 2 para. 6(4)(g) words inserted by S.I. 2016/245 reg. 18(4)(b)(i)
- Sch. 2 para. 23(5)(c) words inserted by S.I. 2016/245 reg. 18(5)
- Sch. 2 para. 23(6)(e) words inserted by S.I. 2016/245 reg. 18(5)
- Sch. 2 para. 3(2)(e) words inserted by S.I. 2019/418 reg. 40(2)
- Sch. 2 para. 3(2B)(a)(ii) words inserted by S.I. 2020/354 reg. 7(4)(a)(i)
- Sch. 2 para. 3(2C)(b) words inserted by S.I. 2020/354 reg. 7(4)(a)(ii)
- Sch. 2 para. 23(5)(c) words inserted by S.I. 2020/354 reg. 7(4)(b)
- Sch. 2 para. 2(1A) words omitted by S.I. 2003/631 reg. 4(3)(b)
- Sch. 2 para. 6(1)(a) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 6(2)(a) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 6(2)(b) words omitted by S.I. 2003/631 reg. 4(5)
- Sch. 2 para. 2(1A) words omitted by S.I. 2005/661 reg. 11(3)(b)(ii)
- Sch. 2 para. 6(2)(b) words omitted by S.I. 2005/661 reg. 11(7)(b)(ii)
- Sch. 2 para. 19(6) words omitted by S.I. 2005/661 reg. 11(9)(a)

- Sch. 2 para. 19(6)(b) words omitted by S.I. 2005/661 reg. 11(9)(b)
- Sch. 2 para. 9(5A)(a) words omitted by S.I. 2008/2263 reg. 22(7)(d)(i)
- Sch. 2 para. 9(5A)(b) words omitted by S.I. 2008/654 reg. 65(8)(c)
- Sch. 2 para. 10(3)(a) words omitted by S.I. 2008/654 reg. 65(10)
- Sch. 2 para. 9(5A)(a) words omitted by S.I. 2009/2446 reg. 9(2)(d)
- Sch. 2 para. 10(2G) words omitted by S.I. 2013/413 reg. 21(9)(d)
- Sch. 2 para. 10(2H) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2I) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2K) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2L) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(2N) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(7) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(8) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(9) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(10) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(11) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(14) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(15) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 10(16) words omitted by S.I. 2013/413 reg. 21(9)(e)
- Sch. 2 para. 23(2) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(3) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(4) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(5) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(6) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(7) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 23(15) words omitted by S.I. 2013/413 reg. 21(11)
- Sch. 2 para. 6(1)(a) words omitted by S.I. 2014/570 reg. 16(6)(a)
- Sch. 2 para. 6(2) words omitted by S.I. 2014/570 reg. 16(6)(a)
- Sch. 2 para. 10(2N) words omitted by S.I. 2015/96 reg. 15(3)(a)
- Sch. 2 para. 6(1) words substituted by S.I. 2000/605 reg. 15(d)
- Sch. 2 para. 3(2)(d) words substituted by S.I. 2002/561 Sch. para. 10(7)(b)
- Sch. 2 para. 6(1)(b) words substituted by S.I. 2002/561 Sch. para. 10(8)(b)
- Sch. 2 para. 2(1A) words substituted by S.I. 2003/631 reg. 3(5)(a)
- Sch. 2 para. 2(1A) words substituted by S.I. 2003/631 reg. 4(3)(a)
- Sch. 2 para. 2(1A) words substituted by S.I. 2005/661 reg. 11(3)(b)(i)
- Sch. 2 para. 3(2)(a)(vii) words substituted by S.I. 2006/600 reg. 21(4)(b)(iv)
- Sch. 2 para. 3(2)(a)(viii) words substituted by S.I. 2006/600 reg. 21(4)(b)(v)
- Sch. 2 para. 6(1) words substituted by S.I. 2006/600 reg. 21(8)(a)
- Sch. 2 para. 10(7) words substituted by S.I. 2006/600 reg. 21(10)(b)
- Sch. 2 para. 10(9) words substituted by S.I. 2006/600 reg. 21(10)(c)
- Sch. 2 para. 10(15)(b)(ii) words substituted by S.I. 2006/600 reg. 21(10)(g)(ii)
- Sch. 2 para. 10(16) words substituted by S.I. 2006/600 reg. 21(10)(h)
- Sch. 2 para. 10(17) words substituted by S.I. 2006/600 reg. 21(10)(i)
- Sch. 2 para. 23(2) words substituted by S.I. 2006/600 reg. 21(11)(a)
- Sch. 2 para. 23(3)(a) words substituted by S.I. 2006/600 reg. 21(11)(b)
- Sch. 2 para. 3(2)(a)(v) words substituted by S.I. 2007/3280 reg. 2(27)(b)(i)
- Sch. 2 para. 3(2A)(a) words substituted by S.I. 2007/3280 reg. 2(27)(b)(iii)
- Sch. 2 para. 10(2L) words substituted by S.I. 2008/2263 reg. 22(8)(a)
- Sch. 2 para. 10(2U) words substituted by S.I. 2008/2263 reg. 22(8)(a)
- Sch. 2 para. 10(9) words substituted by S.I. 2008/2263 reg. 22(8)(c)
- Sch. 2 para. 23(2) words substituted by S.I. 2008/2263 reg. 22(9)(a)
- Sch. 2 para. 23(2) words substituted by S.I. 2008/2263 reg. 22(9)(b)
- Sch. 2 para. 10(2H)(2I)(2K)(2L) words substituted by S.I. 2010/1634 reg. 7(4)
- Sch. 2 para. 10(2I) words substituted by S.I. 2011/2586 reg. 12(5)(a)(i)
- Sch. 2 para. 10(2L) words substituted by S.I. 2011/2586 reg. 12(5)(c)(i)
- Sch. 2 para. 2(1A) words substituted by S.I. 2013/413 reg. 21(3)(b)
- Sch. 2 para. 3(2B)(a) words substituted by S.I. 2013/413 reg. 21(4)(d)(i)
- Sch. 2 para. 3(2B)(a)(iv) words substituted by S.I. 2013/413 reg. 21(4)(d)(ii)

- Sch. 2 para. 3(2B)(a)(v) words substituted by S.I. 2013/413 reg. 21(4)(d)(ii)
- Sch. 2 para. 3(2D)(a) words substituted by S.I. 2013/413 reg. 21(4)(e)
- Sch. 2 para. 3(2D)(b) words substituted by S.I. 2013/413 reg. 21(4)(e)
- Sch. 2 para. 6(1)(a) words substituted by S.I. 2013/413 reg. 21(7)(a)
- Sch. 2 para. 6(2)(a) words substituted by S.I. 2013/413 reg. 21(7)(b)
- Sch. 2 para. 6(4) words substituted by S.I. 2013/413 reg. 21(7)(c)
- Sch. 2 para. 10(10A) words substituted by S.I. 2013/413 reg. 21(9)(f)
- Sch. 2 para. 23(12) words substituted by S.I. 2014/1607 reg. 7(3)(a)
- Sch. 2 para. 23(14) words substituted by S.I. 2014/1607 reg. 7(3)(b)
- Sch. 2 para. 10(17)(a) words substituted by S.I. 2014/570 reg. 16(7)(e)(i)
- Sch. 2 para. 10(17)(c) words substituted by S.I. 2014/570 reg. 16(7)(e)(ii)
- Sch. 2 para. 10(17A)(b) words substituted by S.I. 2014/570 reg. 16(7)(f)
- Sch. 2 para. 23(12) words substituted by S.I. 2014/570 reg. 16(8)(b)
- Sch. 2 para. 10(17C) words substituted by S.I. 2017/275 reg. 8
- Sch. 2 para. 10(1A) Table 2 words substituted by S.I. 2019/418 reg. 40(3)(a)(bb)
- Sch. 2 para. 10(2S) words substituted by S.I. 2019/418 reg. 40(3)(b)
- Sch. 2 para. 16B words substituted by S.I. 2019/418 reg. 40(5)
- Sch. 2 para. 2(1A) words substituted by S.I. 2023/1071 reg. 3(4)(b)
- Sch. 2A para. 3(7)-(12) added by S.I. 2009/381 reg. 14(3)(d)
- Sch. 2A para. 16 added by S.I. 2009/381 reg. 14(10)
- Sch. 2A inserted by S.I. 2001/1428 Sch. 1 para. 3
- Sch. 2A para. 7(5)-(10) inserted by S.I. 2008/2263 reg. 23(a)
- Sch. 2A para. 14(b)(iia) inserted by S.I. 2008/2263 reg. 23(b)
- Sch. 2A para. 3A3B inserted by S.I. 2009/381 reg. 14(4)
- Sch. 2A para. 4(1A) inserted by S.I. 2009/381 reg. 14(5)(b)
- Sch. 2A para. 2 omitted by S.I. 2009/381 reg. 14(2)
- Sch. 2A para. 12(b) omitted by S.I. 2009/381 reg. 14(8)
- Sch. 2A para. 13(b) omitted by S.I. 2009/381 reg. 14(9)
- Sch. 2A para. 5(1)(b) substituted by S.I. 2006/600 reg. 22(3)
- Sch. 2A para. 9(d) substituted by S.I. 2008/654 reg. 66(3)(ii)
- Sch. 2A para. 4(2) substituted by S.I. 2009/381 reg. 14(5)(c)
- Sch. 2A para. 5(2) substituted by S.I. 2009/381 reg. 14(6)
- Sch. 2A para. 7(3) substituted by S.I. 2009/381 reg. 14(7)
- Sch. 2A para. 9(b)-(f) substituted for Sch. 2A para. 9(b)-(d) by S.I. 2008/654 reg. 66(4)
- Sch. 2A para. 4(1) word substituted by S.I. 2006/600 reg. 22(2)
- Sch. 2A para. 7(5) word substituted by S.I. 2011/2586 reg. 13
- Sch. 2A heading words inserted by S.I. 2005/3074 reg. 2(30)
- Sch. 2A para. 3 heading words inserted by S.I. 2009/381 reg. 14(3)(a)
- Sch. 2A para. 7(5) words inserted by S.I. 2011/2586 reg. 13
- Sch. 2A para. 9(c) words omitted by S.I. 2008/654 reg. 66(3)(i)
- Sch. 2A para. 1(2)(a) words substituted by S.I. 2008/654 reg. 66(2)
- Sch. 2A para. 3(2) words substituted by S.I. 2009/381 reg. 14(3)(b)
- Sch. 2A para. 3(5) words substituted by S.I. 2009/381 reg. 14(3)(c)
- Sch. 2A para. 4(1) words substituted by S.I. 2009/381 reg. 14(5)(a)
- Sch. 2B inserted by S.I. 2014/570 reg. 17
- Sch. 2B para. 52(ab) inserted by S.I. 2016/245 reg. 19(3)
- Sch. 2B para. 14(a)(iii) inserted by S.I. 2017/275 reg. 9(3)
- Sch. 2B para. 16-18 substituted by S.I. 2016/245 reg. 19(2)
- Sch. 2B para. 14(a)(ii) substituted by S.I. 2017/275 reg. 9(2)
- Sch. 2B para. 41 substituted by S.I. 2019/418 reg. 41
- Sch. 2B heading word substituted by S.I. 2015/96 reg. 16
- Sch. 2B para. 41 words substituted by S.I. 2017/275 reg. 9(4)(a)
- Sch. 2B para. 41 words substituted by S.I. 2017/275 reg. 9(4)(b)
- Sch. 2B para. 42 words substituted by S.I. 2017/275 reg. 9(5)
- Sch. 3 para. 1 words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(a)
- Sch. 3 para. 5(3) words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(b)(i)
- Sch. 3 para. 5(3) words inserted by S.I. 2002/2469 Sch. 1 para. 62(3)(b)(ii)

- reg. E3-ED substituted for reg. E3 by S.I. 2006/2919 reg. 2(5)
- reg. D1A inserted by S.I. 2015/96 reg. 6
- reg. E2A-E2C inserted by S.I. 2008/654 reg. 11
- reg. E5A-E5C inserted by S.I. 2023/952 reg. 6
- reg. E5A(1) words inserted by S.I. 2024/281 reg. 5(2)(a)
- reg. E5A(1)(a)(iii) words inserted by S.I. 2024/281 reg. 5(2)(b)
- reg. E5A(1)(c) words inserted by S.I. 2024/281 reg. 5(2)(c)
- reg. E3A(2) substituted by S.I. 2013/413 reg. 9
- reg. E5A(2) words inserted by S.I. 2024/281 reg. 5(3)
- reg. E3A(2)(ca) inserted by S.I. 2014/570 reg. 9
- reg. E3A(2)(cb) inserted by S.I. 2015/96 reg. 8(2)
- reg. E3A(4) words inserted by S.I. 2015/96 reg. 8(3)
- reg. E3A(4A) inserted by S.I. 2015/96 reg. 8(4)
- reg. E5A(7) modified by 1995/95 reg 31(3) as substituted by S.I. 2023/952 reg. 32(4)
- reg. E2A(7) words substituted by S.I. 2019/418 reg. 9
- reg. E5A(7)(b) words substituted by S.I. 2024/281 reg. 5(4)
- reg. E5A(11A) inserted by S.I. 2024/281 reg. 5(5)
- reg. E5A(12) words inserted by S.I. 2024/281 reg. 5(6)
- reg. E5B(1)(b) words inserted by S.I. 2024/281 reg. 6(2)
- reg. E5B(1)(c) words inserted by S.I. 2024/281 reg. 6(3)
- reg. E2B(2)(b) substituted by S.I. 2008/2263 reg. 7
- reg. E2B(2)(b) word omitted by S.I. 2009/381 reg. 5(a)
- reg. E2B(2)(c) word omitted by S.I. 2009/2446 reg. 4(a)
- reg. E2B(2)(d) and word added by S.I. 2009/381 reg. 5(b)
- reg. E2B(2)(e) and word inserted by S.I. 2009/2446 reg. 4(b)
- reg. E2B(2)(e) substituted by S.I. 2010/492 reg. 5
- reg. E5C(1) words inserted by S.I. 2024/281 reg. 7(2)
- reg. E3C(2)(3) applied by S.I. 2015/95 reg. 33(2)
- reg. E5C(3) words inserted by S.I. 2024/281 reg. 7(3)
- reg. E5C(5) words inserted by S.I. 2024/281 reg. 7(4)
- reg. F2A inserted by S.I. 2023/952 reg. 9
- reg. G10–G13 added by S.I. 2005/3074 reg. 2(6)
- reg. G14-G17 inserted by S.I. 2008/654 reg. 29
- reg. G11 omitted by S.I. 2019/418 reg. 15
- reg. G12 omitted by S.I. 2019/418 reg. 16
- reg. G13 omitted by S.I. 2019/418 reg. 17
- reg. G14 substituted by S.I. 2019/418 reg. 18
- reg. G15 heading words substituted by S.I. 2019/418 reg. 19(2)
- reg. G17(1) substituted by S.I. 2021/631 reg. 10(2)
- reg. G15(1)(1A) substituted for reg. G15(1) by S.I. 2019/418 reg. 19(3)
- reg. G14(1) words substituted by S.I. 2009/2446 reg. 6
- reg. G17(1) words substituted by S.I. 2014/78 reg. 8(2)
- reg. G17(2) omitted by S.I. 2021/631 reg. 10(3)
- reg. G10(2) words omitted by S.I. 2019/418 reg. 14(2)
- reg. G17(2) words omitted by S.I. 2019/418 reg. 21(a)
- reg. G17(2) words omitted by S.I. 2019/418 reg. 21(c)
- reg. G15(2) words substituted by S.I. 2019/418 reg. 19(4)
- reg. G17(2) words substituted by S.I. 2019/418 reg. 21(b)
- reg. G14(2)(b)(i) word omitted by S.I. 2013/413 reg. 11(2)(a)
- reg. G14(2)(b)(iii) word substituted by S.I. 2013/413 reg. 11(2)(b)
- reg. G14(2)(b)(ii) word omitted by S.I. 2013/413 reg. 11(2)(a)
- reg. G10(3)(4)(5) omitted by S.I. 2019/418 reg. 14(3)
- reg. G15(3) substituted by S.I. 2019/418 reg. 19(5)
- reg. G13(3) words inserted by S.I. 2008/654 reg. 28(2)
- reg. G16(3)(a) substituted by S.I. 2014/78 reg. 7(2)
- reg. G10(4) substituted by S.I. 2008/654 reg. 26
- reg. G15(4) words substituted by S.I. 2019/418 reg. 19(6)
- reg. G14(5) substituted by S.I. 2013/413 reg. 11(3)

- reg. G16(5) substituted by S.I. 2021/631 reg. 9
- reg. G17(5) words substituted by S.I. 2014/78 reg. 8(3)
- reg. G15(5) words substituted by S.I. 2019/418 reg. 19(7)
- reg. G16(5)(b) omitted by S.I. 2019/418 reg. 20
- reg. G13(6) inserted by S.I. 2008/654 reg. 28(3)
- reg. G11(6) words inserted by S.I. 2008/654 reg. 27
- reg. G15(6) words substituted by S.I. 2019/418 reg. 19(8)
- reg. G13(6)(a) omitted by S.I. 2014/78 reg. 6(2)
- reg. G14(10) added by S.I. 2010/492 reg. 10
- reg. N3A inserted by S.I. 1997/80 reg. 6(3)
- reg. N3A(2)(iii) words substituted by S.I. 2007/3280 reg. 2(11)
- reg. Q16 continued by S.I. 2015/95 reg. 23(2)(b)
- reg. Q17 continued by S.I. 2015/95 reg. 23(2)(a)reg. 23(3)(a)
- reg. Q15 modified by S.I. 2015/95 reg. 24(a)
- reg. Q17 substituted by S.I. 2010/492 reg. 14
- reg. Q15(2) words substituted by S.I. 2013/413 reg. 15
- reg. Q17(3) words substituted by S.I. 2011/591 reg. 2(2)(a)
- reg. Q14(4)-(8) applied (with modifications) by S.I. 2015/95 reg. 25(8)(a)
- reg. Q13(4) words inserted by S.I. 2013/413 reg. 14(2)
- reg. Q15(4) words substituted by S.I. 2013/413 reg. 15
- reg. Q13(5)(6) added by S.I. 2013/413 reg. 14(3)
- reg. Q17(5) words substituted by S.I. 2011/591 reg. 2(2)(b)
- reg. Q15(5)(d) and word inserted by S.I. 2023/952 reg. 16
- reg. Q17(5A) added by S.I. 2011/591 reg. 2(2)(c)
- reg. Q17(6) words inserted by S.I. 2011/591 reg. 2(2)(d)
- reg. R11 added by S.I. 1998/666 reg. 9(c)
- reg. R11 omitted by S.I. 2006/600 reg. 17
- reg. R11 substituted by S.I. 1998/2216 reg. 8
- reg. R12 heading words inserted by S.I. 2005/3074 reg. 2(25)
- reg. R11(1)(a)(b) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(a) words omitted by S.I. 2005/661 reg. 9(a)
- reg. R11(1)(a)(i) words omitted by S.I. 2005/661 reg. 9(b)
- reg. R11(1)(d) substituted by S.I. 2005/661 reg. 9(c)
- reg. R11(1)(d)(i) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(e) words omitted by S.I. 2005/661 reg. 9(d)
- reg. R11(1)(f) words inserted by S.I. 2000/605 reg. 12(a)(i)
- reg. R11(1)(f)(ii) omitted by S.I. 2005/661 reg. 9(e)
- reg. R11(1)(g) omitted by S.I. 2005/661 reg. 9(f)
- reg. R11(1)(g) words inserted by S.I. 2000/605 reg. 12(a)(ii)
- reg. R11(1)(h)(i) words inserted by S.I. 2000/605 reg. 12(a)(ii)
- reg. R11(1)(h)(i)(ii) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. R11(1)(h)(ii) words inserted by S.I. 2000/605 reg. 12(a)(iii)
- reg. R11(2) substituted by S.I. 2000/605 reg. 12(b)
- reg. R8A inserted by S.I. 2007/2054 reg. 2(4)
- reg. S3A inserted by S.I. 2008/654 reg. 58
- reg. S4A inserted by S.I. 2008/654 reg. 61
- reg. S4A(1A)-(1B) inserted by S.I. 2008/2263 reg. 17
- reg. S3A(7)(8) added by S.I. 2009/381 reg. 10
- reg. S4A(7) words substituted by S.I. 2019/418 reg. 36(2)
- reg. S4A(9)(b) words substituted by S.I. 2019/418 reg. 36(3)
- reg. S4A(12) words substituted by S.I. 2019/418 reg. 36(4)
- reg. S4A(13) words substituted by S.I. 2019/418 reg. 36(5)
- reg. S4A(14) words substituted by S.I. 2019/418 reg. 36(6)
- reg. S4A(15) words substituted by S.I. 2019/418 reg. 36(7)
- reg. T2A inserted by S.I. 2006/600 reg. 18
- reg. T1A inserted by S.I. 2013/413 reg. 18
- reg. T2A(2) words substituted by S.I. 2008/654 reg. 62(2)
- reg. T2A(2A) inserted by S.I. 2008/654 reg. 62(3)

- reg. T2A(3) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(4) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(5) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(6) omitted by S.I. 2007/3280 reg. 2(20)
- reg. T2A(7) words inserted by S.I. 2012/610 reg. 7(a)
- reg. T2A(8A) inserted by S.I. 2012/610 reg. 7(b)
- reg. T2A(8A) words inserted by S.I. 2014/570 reg. 12(2)(a)
- reg. T2A(8A)(a) words inserted by S.I. 2014/570 reg. 12(2)(b)
- reg. T2A(8B) added by S.I. 2015/96 reg. 14(2)
- reg. T2A(9) words inserted by S.I. 2014/570 reg. 12(3)
- reg. T2A(9) words substituted by S.I. 2015/96 reg. 14(3)
- reg. T2A(10) words inserted by S.I. 2014/570 reg. 12(4)
- reg. T2A(10) words substituted by S.I. 2015/96 reg. 14(4)
- reg. T2A(11) words substituted by S.I. 2011/2586 reg. 9(a)
- reg. T2A(11A)(11B) inserted by S.I. 2011/2586 reg. 9(b)
- reg. T2A(12)-(17) substituted for reg. T2A(12) by S.I. 2012/610 reg. 7(c)
- reg. U1A inserted by S.I. 2004/665 reg. 3(5)
- reg. U1A word inserted by S.I. 2008/2263 reg. 21(2)
- reg. U1A words substituted by S.I. 2007/3280 reg. 2(24)
- reg. U1A(a) words inserted by S.I. 2008/654 reg. 63(a)
- reg. U1A(b) words inserted by S.I. 2005/3074 reg. 2(28)
- reg. U1A(b) words substituted by S.I. 2008/2263 reg. 21(3)
- reg. U1A(f) inserted by S.I. 2008/654 reg. 63(b)
- reg. U1A(g) inserted by S.I. 2008/2263 reg. 21(4)
- reg. U1A(1)(b) words omitted by S.I. 2019/418 reg. 38
- reg. U1A(1)(g) words substituted by S.I. 2009/381 reg. 12
- reg. U1A(1)(h) added by S.I. 2011/2586 reg. 11
- reg. U1A(2) inserted by S.I. 2008/2263 reg. 21(5)
- reg. E3AB inserted by S.I. 2015/96 reg. 9
- reg. A3 inserted by S.I. 2005/661 reg. 3
- reg. A4 inserted by S.I. 2014/78 reg. 4
- reg. A4 heading substituted by S.I. 2021/631 reg. 4(2)
- reg. A4 heading words substituted by S.I. 2019/1458 Sch. 3 para. 107(3)(a)
- reg. A2(1)(a)(c)(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(4)
- reg. A2(1)(a)-(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(3)
- reg. A3(1)(a)(iii) words substituted by S.I. 2013/413 reg. 4(2)(i)
- reg. A3(1)(a)(ii) words substituted by S.I. 2013/413 reg. 4(2)(i)
- reg. A2(1)(b)(d) words substituted by S.I. 2010/234 Sch. 3 para. 16(5)
- reg. A3(1)(b)(vii)(bb) word substituted by S.I. 2013/413 reg. 4(2)(ii)(bb)
- reg. A3(1)(b)(vii) words substituted by S.I. 2013/413 reg. 4(2)(ii)(aa)
- reg. A3(1)(b)(vii)(bb) words substituted by S.I. 2022/634 reg. 8(2)(a)
- reg. A3(1)(b)(vii)(bb) words substituted by S.I. 2023/1071 reg. 3(3)
- reg. A3(1)(b)(vi) words substituted by S.I. 2013/413 reg. 4(2)(ii)(aa)
- reg. A2(1)(c)(d) words omitted by S.I. 2010/234 Sch. 3 para. 16(2)
- reg. A3(3) words substituted by S.I. 2013/413 reg. 4(3)
- reg. A3(3) words substituted by S.I. 2022/634 reg. 8(2)(b)
- reg. A3(4) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(4) words substituted by S.I. 2022/634 reg. 8(2)(c)
- reg. A3(5)(b) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(5)(b) words substituted by S.I. 2022/634 reg. 8(2)(d)
- reg. A4(5A) inserted by S.I. 2019/1458 Sch. 3 para. 107(3)(b)
- reg. A4(5A) omitted by S.I. 2021/631 reg. 4(3)
- reg. A4(6) inserted by S.I. 2014/3061 Sch. 1 para. 14
- reg. A3(6)(b) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(6)(b) words substituted by S.I. 2022/634 reg. 8(2)(e)
- reg. A3(7)(a) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(7)(a) words substituted by S.I. 2022/634 reg. 8(2)(f)
- reg. A3(10) word substituted by S.I. 2013/413 reg. 4(4)

- reg. A3(10) words substituted by S.I. 2022/634 reg. 8(2)(g)(i)
- reg. A3(10)(c) words substituted by S.I. 2022/634 reg. 8(2)(g)(ii)
- reg. A3(11) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(11)(a) words substituted by S.I. 2022/634 reg. 8(2)(h)(i)
- reg. A3(11)(b) words substituted by S.I. 2022/634 reg. 8(2)(h)(ii)
- reg. A3(12) word substituted by S.I. 2013/413 reg. 4(4)
- reg. A3(12)(a) words substituted by S.I. 2022/634 reg. 8(2)(i)
- reg. B5 added by S.I. 1997/80 reg. 3
- reg. B2(e)(f) inserted by S.I. 1998/2216 reg. 4(2)
- reg. B2(e) substituted for reg. B2(e)(f) by S.I. 2006/600 reg. 3
- reg. B2(e) words inserted by S.I. 2000/605 reg. 4
- reg. B2(e) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. B3(A1)(A2) inserted by S.I. 2022/327 reg. 2
- reg. B3(A3) inserted by S.I. 2023/985 Sch. 2 para. 1
- reg. B5(1)(c) words inserted by S.I. 2001/3649 art. 483(2)
- reg. B2(1)(f) substituted by S.I. 2010/492 reg. 4(2)(a)
- reg. B2(1)(g) word inserted by S.I. 2010/492 reg. 4(2)(b)(ii)
- reg. B2(1)(g) words inserted by S.I. 2010/492 reg. 4(2)(b)(i)
- reg. B2(1)(h)(ii) words inserted by S.I. 2010/492 reg. 4(2)(c)
- reg. B2(1)(i)-(k) substituted for reg. B2(1)(i) by S.I. 2008/2263 reg. 4(2)
- reg. B2(1)(j)(v) omitted by S.I. 2015/95 Sch. 2 para. 3(2)
- reg. B2(1)(j)(iii) substituted by S.I. 2010/492 reg. 4(2)(d)
- reg. B2(1)(k)(ii) words inserted by S.I. 2010/492 reg. 4(2)(e)
- reg. B2(1)(k)(iv) omitted by S.I. 2015/95 Sch. 2 para. 3(2)
- reg. B2(1)(l)-(q) added by S.I. 2010/492 reg. 4(2)(f)
- reg. B2(1)(q)(iv) substituted for reg. B2(1)(q)(iii) by S.I. 2011/2586 reg. 4
- reg. B4(1A)-(1C) omitted by S.I. 2013/413 reg. 6(2)
- reg. B4(1A)-(3) substituted for reg. B4(2) by S.I. 2005/661 reg. 4(2)
- reg. B3(2)(3) substituted for reg. B3(2) by S.I. 2009/381 reg. 3
- reg. B2(2)(a) words substituted by S.I. 2008/2263 reg. 4(3)(i)
- reg. B2(2)(c) inserted by S.I. 2008/2263 reg. 4(3)(ii)
- reg. B2(2)(c) words substituted by S.I. 2010/492 reg. 4(3)
- reg. B2(2)(d) added by S.I. 2015/95 Sch. 2 para. 3(3)
- reg. B2(3) substituted by S.I. 2008/2263 reg. 4(4)
- reg. B1(3A) inserted by S.I. 2007/2054 reg. 2(3)
- reg. B1(3B) inserted by S.I. 2015/95 Sch. 2 para. 2
- reg. B1(3B)(b) word substituted by S.I. 2016/245 reg. 4
- reg. B3(4)-(9) inserted by S.I. 2009/1298 reg. 2(3)
- reg. B2(4) word substituted by S.I. 2008/2263 reg. 4(5)
- reg. B5(4) words added by S.I. 2006/600 reg. 4
- reg. B2(5) word substituted by S.I. 2008/2263 reg. 4(6)
- reg. B4(5A) inserted by S.I. 2005/661 reg. 4(4)
- reg. B4(5A) omitted by S.I. 2013/413 reg. 6(6)
- reg. B4(8) added by S.I. 2013/413 reg. 6(8)
- reg. B3(8A)-(8F) inserted by S.I. 2014/570 reg. 4
- reg. B2(8G)-(8U) added by S.I. 2015/95 Sch. 2 para. 4
- reg. B3(8H)(a)-(c) substituted for reg. B3(8H)(a)(b) by S.I. 2016/245 reg. 5(2)
- reg. B3(8L) substituted by S.I. 2016/245 reg. 5(3)
- reg. C1(1)(a) words inserted by S.I. 2015/96 reg. 4
- reg. C3(1)(ba) inserted by S.I. 2002/561 Sch. para. 2(a)
- reg. C1(1A) inserted by S.I. 2008/654 reg. 5(2)
- reg. C2(2)(e) inserted by S.I. 2008/654 reg. 6(2)
- reg. C1(3A) inserted by S.I. 1997/80 reg. 4(1)
- reg. C1(4)(f) added by S.I. 1997/80 reg. 4(2)(b)
- reg. C1(4)(f) words inserted by S.I. 2001/3649 art. 483(3)
- reg. C3(4A) inserted by S.I. 2002/561 Sch. para. 2(b)
- reg. C1(4A)-(4C) inserted by S.I. 2008/654 reg. 5(3)
- reg. C1(6A) inserted by S.I. 2008/654 reg. 5(5)

- reg. C1(7)-(9) substituted for reg. C1(7) by S.I. 2008/654 reg. 5(6)
- reg. C1(10)-(12) inserted by S.I. 2014/570 reg. 5
- reg. C1(12)(b)(c) excluded by S.I. 2015/95 reg. 15
- reg. D3 inserted by S.I. 2014/570 reg. 8
- reg. D4 inserted by S.I. 2017/275 reg. 5
- reg. D1(1)-(2T) substituted for reg. D1(1)(2) by S.I. 2008/654 reg. 7(2)
- reg. D1(1)-(2Z) substituted for reg. D1(1)-(2T) by S.I. 2009/381 reg. 4
- reg. D1(1A) substituted by S.I. 2010/1634 reg. 3(2)
- reg. D1(1A) substituted by S.I. 2012/610 reg. 4(a)
- reg. D1(1A) Table substituted by S.I. 2013/413 reg. 7(2)
- reg. D1(1A) table substituted by S.I. 2014/570 reg. 6(3)
- reg. D1(1A) substituted by S.I. 2015/96 reg. 5(2)
- reg. D1(1A)(1B) substituted for reg. D1(1A) by S.I. 2013/1414 reg 3(a)
- reg. D1(1A) words substituted by S.I. 2014/570 reg. 6(2)
- reg. D1(1A) words substituted by S.I. 2019/418 reg. 4(a)
- reg. D1(1B) omitted by S.I. 2015/96 reg. 5(3)
- reg. D1(1B) table substituted by S.I. 2014/1607 reg. 4
- reg. D1(1B) table substituted by S.I. 2014/570 reg. 6(5)
- reg. D2(1B) words substituted by S.I. 2011/2586 reg. 5
- reg. D1(1B) words substituted by S.I. 2014/570 reg. 6(4)
- reg. D1(2A) substituted by S.I. 2013/413 reg. 7(3)
- reg. D1(2A) words substituted by S.I. 2010/1634 reg. 3(4)
- reg. D1(2B)(c) added by S.I. 2010/1634 reg. 3(5)
- reg. D1(2B)(c) omitted by S.I. 2012/610 reg. 4(c)
- reg. D1(2E)-(2R) words substituted by S.I. 2010/1634 reg. 3(6)
- reg. D1(2E)-(2R) words substituted by S.I. 2012/610 reg. 4(d)
- reg. D1(2Q) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2Q) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D1(2Q)(a) word substituted by S.I. 2008/2263 reg. 5(b)
- reg. D1(2R) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2R) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D1(2V) words substituted by S.I. 2010/1634 reg. 3(6)
- reg. D1(2V) words substituted by S.I. 2012/610 reg. 4(d)
- reg. D1(2V) words substituted by S.I. 2013/1414 reg 3(c)
- reg. D1(2V) words substituted by S.I. 2015/96 reg. 5(5)
- reg. D2(3)(b)(i) omitted by S.I. 2008/654 reg. 8(2)(c)(ii)
- reg. D3(3)(b)(i) substituted by S.I. 2014/1607 reg. 5(2)(i)
- reg. D3(3)(b)(i) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D3(3)(b)(ii) word inserted by S.I. 2014/1607 reg. 5(2)(ii)
- reg. D2(3A)(3B) inserted by S.I. 2015/96 reg. 7(4)
- reg. D3(4)(b)(i) substituted by S.I. 2014/1607 reg. 5(3)(i)
- reg. D3(4)(b)(i) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D3(4)(b)(ii) word inserted by S.I. 2014/1607 reg. 5(3)(ii)
- reg. D3(5)(b) substituted by S.I. 2014/1607 reg. 5(4)
- reg. D3(5)(b) word substituted by S.I. 2021/631 reg. 5(2)
- reg. D1(6) added by S.I. 2005/661 reg. 6
- reg. D1(6) substituted by S.I. 2014/570 reg. 6(6)
- reg. D3(6) Step 6(a) words substituted by S.I. 2014/1607 reg. 5(5)
- reg. D3(7)-(11) omitted by S.I. 2021/631 reg. 5(3)
- reg. D2(7A) inserted by S.I. 2013/413 reg. 8(3)
- reg. D2(7B) inserted by S.I. 2014/570 reg. 7(2)
- reg. D2(9) added by S.I. 2005/661 reg. 7
- reg. D2(9) words inserted by S.I. 2014/570 reg. 7(3)(a)
- reg. D2(9) words inserted by S.I. 2014/570 reg. 7(3)(b)
- reg. D2(10) inserted by S.I. 2007/3280 reg. 2(3)(b)
- reg. D2(10)(a)(ii) word substituted by S.I. 2008/2263 reg. 6
- reg. D3(12A)-(12G) inserted by S.I. 2021/631 reg. 5(4)
- reg. D3(13)(c) words substituted by S.I. 2017/275 reg. 4(2)

- reg. D3(17) substituted by S.I. 2014/1607 reg. 5(6)
- reg. D3(17)(b) words omitted by S.I. 2021/631 reg. 5(5)
- reg. D3(19A) inserted by S.I. 2017/275 reg. 4(3)
- reg. D3(19B) inserted by S.I. 2019/418 reg. 6
- reg. D3(19C)-(19G) inserted by S.I. 2021/631 reg. 5(6)
- reg. D3(21)(h) omitted by S.I. 2021/631 reg. 5(7)(a)
- reg. D3(21)(i) inserted by S.I. 2017/275 reg. 4(4)
- reg. D3(21)(j) inserted by S.I. 2021/631 reg. 5(7)(b)
- reg. D3(21)(j) omitted by S.I. 2024/281 reg. 4
- reg. E7 applied by S.I. 2015/95 reg. 25(5)
- reg. E7 inserted by S.I. 2008/654 reg. 14
- reg. E2(A1) inserted by S.I. 2008/654 reg. 10(2)
- reg. E3(1)(a)(ia) inserted by S.I. 2008/654 reg. 12
- reg. E6(2A) inserted by S.I. 2009/381 reg. 6(b)
- reg. E3(3) inserted by S.I. 1997/1888 reg. 4
- reg. E4(3) inserted by S.I. 1997/1888 reg. 5
- reg. E3(4) inserted by S.I. 1998/666 reg. 5
- reg. E4(4) inserted by S.I. 1998/666 reg. 6
- reg. E1(4)-(8) inserted by S.I. 2008/654 reg. 9(3)
- reg. E3(4) omitted by S.I. 2006/600 reg. 6(3)
- reg. E4(4) omitted by S.I. 2006/600 reg. 7(3)
- reg. E3(4) substituted by S.I. 1998/2216 reg. 6
- reg. E4(4) substituted by S.I. 1998/2216 reg. 7
- reg. E1(4) words substituted by S.I. 2019/418 reg. 7
- reg. E3(4)(c) words inserted by S.I. 2000/605 reg. 5(2)
- reg. E4(4)(c) words inserted by S.I. 2000/605 reg. 6
- reg. E3(4)(c) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. E4(4)(c) words inserted by S.I. 2004/696 art. 3(4)Sch. 4
- reg. E6(8) added by S.I. 2006/600 reg. 9(3)
- reg. E7(8) words substituted by S.I. 2009/381 reg. 7(a)
- reg. E6(8) words substituted by S.I. 2011/2586 reg. 6(b)
- reg. E7(9)(10) added by S.I. 2009/381 reg. 7(b)
- reg. E2(10)(b) words inserted by S.I. 2008/654 reg. 10(4)
- reg. E2(12) inserted by S.I. 2008/654 reg. 10(5)
- reg. F5(1)-(3C) substituted for reg. F5(1)-(3) by S.I. 2000/605 reg. 7
- reg. F1(1A) inserted by S.I. 2007/3280 reg. 2(5)
- reg. F1(1A)(c) words inserted by S.I. 2008/654 reg. 15(3)
- reg. F1(1B) inserted by S.I. 2008/654 reg. 15(4)
- reg. F2(3)-(5) added by S.I. 2006/600 reg. 10
- reg. F2(3) words substituted by S.I. 2007/3280 reg. 2(6)
- reg. F5(3)(a) words inserted by S.I. 2003/2322 reg. 2(3)(a)(i)(aa)
- reg. F5(3)(a) words omitted by S.I. 2003/2322 reg. 2(3)(a)(i)(bb)
- reg. F5(3A) words inserted by S.I. 2003/2322 reg. 2(3)(b)(i)
- reg. F5(3A) words omitted by S.I. 2003/2322 reg. 2(3)(b)(ii)
- reg. F5(3A)(aa) inserted by S.I. 2003/2322 reg. 2(3)(b)(iii)
- reg. F5(3B) substituted by S.I. 2003/2322 reg. 2(3)(c)
- reg. F5(3C) words inserted by S.I. 2003/2322 reg. 2(3)(d)
- reg. F2(6) inserted by S.I. 2008/654 reg. 16(3)
- reg. F2(7)-(12) inserted by S.I. 2008/2263 reg. 8(3)
- reg. F2(7) word substituted by S.I. 2011/2586 reg. 7
- reg. F2(7) words inserted by S.I. 2011/2586 reg. 7
- reg. F5(12) substituted by S.I. 2019/418 reg. 10
- reg. F5(13) added by S.I. 2010/492 reg. 8
- reg. G1(1A) inserted by S.I. 2008/654 reg. 19
- reg. G4(2)(2A) substituted for reg. G4(2) by S.I. 2008/654 reg. 22
- reg. G1(2)(c)(d)(2A) inserted by S.I. 2005/3074 reg. 2(5)(a)(ii)
- reg. G7(2A) inserted by S.I. 2021/631 reg. 6(3)
- reg. G4(2A) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1

- reg. G3(3)(a) substituted by S.I. 2010/492 reg. 9
- reg. G2(3A)-(3C) inserted by S.I. 2008/654 reg. 20(2)
- reg. G2(3B) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. G2(3C) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. G6(4) added by S.I. 2013/413 reg. 10
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(a)
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(b)
- reg. G6(4) words substituted by S.I. 2019/418 reg. 12(c)
- reg. G9(5) inserted by S.I. 2008/654 reg. 25(3)
- reg. G9(5)(a) omitted by S.I. 2014/78 reg. 5(2)
- reg. G9(5)(b) words substituted by S.I. 2019/418 reg. 13
- reg. G2(6)(7) inserted by S.I. 2007/3280 reg. 2(7)
- reg. G3(6)(7) inserted by S.I. 2008/654 reg. 21
- reg. G9(6) inserted by S.I. 2021/631 reg. 8(3)
- reg. G2(6)(c) words inserted by S.I. 2008/654 reg. 20(4)
- reg. G8(7) inserted by S.I. 2021/631 reg. 7(3)
- reg. G2(8)(9) inserted by S.I. 2008/654 reg. 20(5)
- reg. H1(1)(e) inserted by S.I. 2008/654 reg. 30(2)(b)
- reg. H1(1)(e) substituted by S.I. 2019/418 reg. 22(b)
- reg. H4(2)(2A) substituted for reg. H4(2) by S.I. 2008/654 reg. 32(2)
- reg. H4(2)(b)(i) words inserted by S.I. 2010/492 reg. 11(a)
- reg. H4(2)(b)(ii) words inserted by S.I. 2010/492 reg. 11(b)
- reg. H1(2A) inserted by S.I. 2008/654 reg. 30(3)
- reg. H3(2A) inserted by S.I. 2008/654 reg. 31(3)
- reg. H5(2A)(2B) inserted by S.I. 2008/654 reg. 33(3)
- reg. H3(2A) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. H3(2A)(b) words omitted by S.I. 2009/2446 reg. 7
- reg. H5(3)(3A) substituted for reg. H5(3) by S.I. 2008/654 reg. 33(4)
- reg. H1(3)(e) added by S.I. 2006/600 reg. 11(3)
- reg. H3(4A)-(4E) inserted by S.I. 2008/654 reg. 31(4)
- reg. H3(4A) words substituted by S.I. 2019/418 reg. 23(2)
- reg. H3(4B) words substituted by S.I. 2019/418 reg. 23(3)(a)
- reg. H3(4B) words substituted by S.I. 2019/418 reg. 23(3)(b)
- reg. H3(4C)-(4E) modified by S.I. 2015/95 reg. 40(1) Table Pt. 1
- reg. H3(4C) words substituted by S.I. 2019/418 reg. 23(4)(a)
- reg. H3(4C) words substituted by S.I. 2019/418 reg. 23(4)(b)
- reg. H3(4D) words substituted by S.I. 2019/418 reg. 23(5)
- reg. H3(4E) words substituted by S.I. 2019/418 reg. 23(6)
- reg. H1(7) added by S.I. 2006/600 reg. 11(5)
- reg. H3(9)(10) inserted by S.I. 2007/3280 reg. 2(8)
- reg. H4(9)(10) inserted by S.I. 2008/654 reg. 32(4)
- reg. H3(9) words inserted by S.I. 2008/654 reg. 31(5)
- reg. H3(9) words substituted by S.I. 2008/654 reg. 31(5)
- reg. H3(11)(12) inserted by S.I. 2008/654 reg. 31(6)
- reg. K4(1)(1A) substituted for reg. K4(1) by S.I. 2016/245 reg. 8(2)
- reg. K5(1)(1A) substituted for reg. K5(1) by S.I. 2016/245 reg. 9
- reg. K1(2)(c) substituted by S.I. 2016/245 reg. 7
- reg. K1(3)(a) substituted by S.I. 2019/418 reg. 27
- reg. K1(3)(ca) added by S.I. 2010/1634 reg. 5(2)
- reg. K2(4)(4A) words substituted by S.I. 2008/654 reg. 37(3)
- reg. K2(4A) inserted by S.I. 2005/3074 reg. 2(16)(a)
- reg. K2(6)-(8) substituted for reg. K2(6) by S.I. 2008/654 reg. 37(5)
- reg. K2(7)(a) words substituted by S.I. 2010/1634 reg. 5(3)(a)
- reg. L1(2)(b) words inserted by S.I. 2008/654 reg. 38(2)
- reg. L2(2A) inserted by S.I. 2008/2263 reg. 11
- reg. L1(3)(d) inserted by S.I. 2000/605 reg. 8(b)
- reg. L1(3)(d)(ii) words substituted by S.I. 2006/600 reg. 13
- reg. L1(4A)-(4B) inserted by S.I. 2003/631 Sch. para. 2(b)

- reg. L4(7A) inserted by S.I. 1998/666 reg. 7
- reg. L1(9)-(14) inserted by S.I. 2008/654 reg. 38(5)
- reg. L1(14) words inserted by S.I. 2008/2263 reg. 10
- reg. L1(14) words substituted by S.I. 2015/95 Sch. 2 para. 5
- reg. M8 inserted by S.I. 2015/96 reg. 13
- reg. M1(1A) inserted by S.I. 2002/561 Sch. para. 4
- reg. M3(1A) inserted by S.I. 2008/2263 reg. 12(3)
- reg. M1(2A) inserted by S.I. 2016/245 reg. 10(3)
- reg. M7(3)(b) words inserted by S.I. 2010/492 reg. 12
- reg. M7(3)(c) words inserted by S.I. 2015/96 reg. 12
- reg. M2(4A) inserted by S.I. 2002/561 Sch. para. 5
- reg. M8(5A)-(5D) inserted by S.I. 2017/275 reg. 6(2)
- reg. M8(6) substituted by S.I. 2017/275 reg. 6(3)
- reg. M1(8)(za) inserted by S.I. 2015/96 reg. 11(2)
- reg. M8(9)(a) substituted by S.I. 2017/275 reg. 6(4)
- reg. N4(3) words substituted by S.I. 2007/3280 reg. 2(11)
- reg. N1(3A) inserted by S.I. 2002/561 Sch. para. 8
- reg. P1(4A) inserted by S.I. 2007/3280 reg. 2(12)(c)
- reg. P1(8) inserted by S.I. 2007/3280 reg. 2(12)(d)
- reg. Q8-Q15 continued by S.I. 2015/95 reg. 23(2)(a)reg. 23(3)(a)
- reg. Q8-Q17 inserted by S.I. 2008/654 reg. 51
- reg. Q9(1)(a) words substituted by S.I. 2016/245 reg. 13
- reg. Q1(1A) inserted by S.I. 2008/654 reg. 45(2)
- reg. Q1(2)(2A) substituted for reg. Q1(2) by S.I. 2008/654 reg. 45(3)
- reg. Q5(2A) inserted by S.I. 2005/3074 reg. 2(23)
- reg. Q5(2A) omitted by S.I. 2019/418 reg. 33(2)
- reg. Q5(2B) inserted by S.I. 2008/654 reg. 48
- reg. Q5(2B) words substituted by S.I. 2019/418 reg. 33(3)(a)
- reg. Q5(2B) words substituted by S.I. 2019/418 reg. 33(3)(b)
- reg. Q1(5A) inserted by S.I. 2005/3074 reg. 2(21)
- reg. Q1(5A) omitted by S.I. 2019/418 reg. 32(2)
- reg. Q1(5B) inserted by S.I. 2008/654 reg. 45(5)
- reg. Q1(5B) words substituted by S.I. 2019/418 reg. 32(3)(a)
- reg. Q1(5B) words substituted by S.I. 2019/418 reg. 32(3)(b)
- reg. Q1(6A)(6B) inserted by S.I. 1998/666 reg. 8(2)
- reg. Q6(6A) inserted by S.I. 2008/654 reg. 49(3)
- reg. Q1(10)(11) inserted by S.I. 2007/3280 reg. 2(13)(b)
- reg. Q1(11) words inserted by S.I. 2007/3280 reg. 2(13)(c)
- reg. Q1(11) words omitted by S.I. 2008/654 reg. 45(6)
- reg. R9(1)-(2A) substituted for reg. R9(1)(2) by S.I. 2008/654 reg. 55(2)
- reg. R1(3) added by S.I. 2005/661 reg. 8
- reg. R1(3) words inserted by S.I. 2007/3280 reg. 2(15)
- reg. R1(3) words inserted by S.I. 2014/570 reg. 10
- reg. R1(3) words omitted by S.I. 2014/570 reg. 10
- reg. R1(3) words substituted by S.I. 2013/413 reg. 16(5)
- reg. R5(4A) inserted by S.I. 1997/1888 reg. 6
- reg. R8(6) added by S.I. 2015/95 Sch. 2 para. 6
- reg. R5(6)(a)(ii) substituted by S.I. 2006/2919 reg. 2(4)(b)
- reg. R9(7)(8) substituted for reg. R9(7) by S.I. 2008/654 reg. 55(6)
- reg. R8(8)(b) substituted by S.I. 2016/245 reg. 14
- reg. R4(10A)(10B) inserted by S.I. 1998/666 reg. 9(a)(iii)
- reg. R4(10A) words inserted by S.I. 2006/2919 reg. 2(3)(b)
- reg. R4(10B) words inserted by S.I. 2006/2919 reg. 2(3)(b)
- reg. S2(1)(1A) substituted by S.I. 2008/654 reg. 57(2)
- reg. S2(1A) inserted by S.I. 2003/631 Sch. para. 3(b)
- reg. S4(1A) inserted by S.I. 2007/3280 reg. 2(18)(a)
- reg. S4(1A) words substituted by S.I. 2008/2263 reg. 16(2)(i)
- reg. S2(1A)(b)(iii) word omitted by S.I. 2024/281 reg. 8(2)(a)(ii)

- reg. S4(1A)(b)(iii) words inserted by S.I. 2008/2263 reg. 16(2)(ii)
- reg. S2(1A)(b)(iii) words substituted by S.I. 2024/281 reg. 8(2)(a)(i)
- reg. S2(1A)(c) omitted by S.I. 2024/281 reg. 8(2)(b)
- reg. S2(1A)(c)(ii) words inserted by S.I. 2011/2586 reg. 8
- reg. S4(1B)-(1D) inserted by S.I. 2008/2263 reg. 16(3)
- reg. S2(3)-(3D) substituted for reg. S2(3) by S.I. 2008/654 reg. 57(3)
- reg. S4(3)(3A) substituted for reg. S4(3) by S.I. 2007/3280 reg. 2(18)(b)
- reg. S4(4)-(16) substituted for reg. S4(4)-(9) by S.I. 2008/654 reg. 60
- reg. S4(6)(b) words substituted by S.I. 2019/418 reg. 35(3)
- reg. S4(10) words substituted by S.I. 2019/418 reg. 35(4)
- reg. S4(11) words substituted by S.I. 2019/418 reg. 35(5)
- reg. S4(12)(b) words substituted by S.I. 2019/418 reg. 35(6)
- reg. S2(15) added by S.I. 1998/666 reg. 11(2)
- reg. S2(15) substituted by S.I. 2008/654 reg. 57(5)
- reg. S2(15)(c) added by S.I. 2014/570 reg. 11
- reg. T9 added by S.I. 2014/570 reg. 14
- reg. T8 inserted by S.I. 2000/605 reg. 14
- reg. T9(1) words inserted by S.I. 2017/275 reg. 7(2)(a)
- reg. T9(1)(a) word inserted by S.I. 2017/275 reg. 7(2)(b)
- reg. T6(1A) inserted by S.I. 2003/631 Sch. para. 4(a)
- reg. T6(1A) words substituted by S.I. 2019/418 reg. 37(2)
- reg. T6(1A) words substituted by S.I. 2021/631 reg. 11
- reg. T6(1A)(a) words inserted by S.I. 2008/2263 reg. 19(a)
- reg. T6(1A)(a) words substituted by S.I. 2005/3074 reg. 2(27)
- reg. T6(1A)(c) word substituted by S.I. 2008/2263 reg. 19(b)(ii)
- reg. T6(1A)(c) words inserted by S.I. 2008/2263 reg. 19(b)(i)
- reg. T9(2) words inserted by S.I. 2017/275 reg. 7(3)
- reg. T6(3)-(14) inserted by S.I. 2019/418 reg. 37(3)
- reg. T9(3) words substituted by S.I. 2017/275 reg. 7(4)
- reg. T7(3)(a) substituted by S.I. 2016/245 reg. 16
- reg. T7(3)(b) substituted by S.I. 2011/2586 reg. 10
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(b)(i)
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(b)(ii)
- reg. T8(4) words inserted by S.I. 2007/3280 reg. 2(22)(c)
- reg. T8(4) words inserted by S.I. 2009/381 reg. 11(a)
- reg. T8(4) words inserted by S.I. 2014/570 reg. 13
- reg. T8(4) words omitted by S.I. 2007/3280 reg. 2(22)(d)
- reg. T8(4) words substituted by S.I. 2001/3649 art. 484(2)
- reg. T8(4) words substituted by S.I. 2007/3280 reg. 2(22)(a)
- reg. T8(4) words substituted by S.I. 2009/381 reg. 11(b)
- reg. T8(4)(b) words inserted by S.I. 2008/2263 reg. 20(b)
- reg. T9(4)(b) words inserted by S.I. 2017/275 reg. 7(5)(a)
- reg. T9(4)(d) words substituted by S.I. 2017/275 reg. 7(5)(b)
- reg. T9(4)(e) words substituted by S.I. 2017/275 reg. 7(5)(c)
- reg. T8(4)(aa) inserted by S.I. 2008/2263 reg. 20(a)
- reg. T8(5) inserted by S.I. 2001/3649 art. 484(3)
- reg. T8(5) omitted by S.I. 2007/3280 reg. 2(23)
- reg. T9(5) words substituted by S.I. 2017/275 reg. 7(6)
- reg. T9(6) words substituted by S.I. 2017/275 reg. 7(7)
- reg. T9(7) substituted by S.I. 2014/1607 reg. 6
- reg. T9(8) words substituted by S.I. 2017/275 reg. 7(8)
- reg. U5 added by S.I. 2015/95 Sch. 2 para. 7
- reg. U4 inserted by S.I. 2008/654 reg. 64
- reg. U4 omitted by S.I. 2013/413 reg. 20
- reg. U3(3)(c) word substituted by S.I. 2016/245 reg. 17
- reg. U3(3)(d) word substituted by S.I. 2016/245 reg. 17
- reg. U3(3A)(3B) added by S.I. 2010/1634 reg. 6(3)
- reg. U3(5)(6) substituted for reg. U3(5) by S.I. 2005/661 reg. 10(b)

- reg. U3(9) words inserted by S.I. 2019/418 reg. 39
- reg. 000A2 words inserted by S.I. 2001/1428 Sch. 1 para. 1
- reg. 000A2 words inserted by S.I. 2023/952 reg. 3
- reg. 000C2(2)(b) substituted by S.I. 2023/952 reg. 5(2)
- reg. 000C1(6) words substituted by S.I. 2023/952 reg. 4(2)
- reg. 000C1(6B) inserted by S.I. 2023/952 reg. 4(3)
- reg. 000C2(7) inserted by S.I. 2023/952 reg. 5(3)
- reg. 000E6(1) word substituted by S.I. 2023/952 reg. 7(2)
- reg. 000E6(7) words substituted by S.I. 2023/952 reg. 7(3)(a)
- reg. 000F2 heading words added by S.I. 2023/952 reg. 8(2)
- reg. 000G3(5) words inserted by S.I. 2023/952 reg. 10
- reg. 000H5(3) substituted by S.I. 2023/952 reg. 12
- reg. 000H4(9) words inserted by S.I. 2023/952 reg. 11
- reg. 000J1(4)(a) words inserted by S.I. 2023/952 reg. 13
- reg. 000L1(14) words substituted by S.I. 2023/952 reg. 14
- reg. 000Q1(4)(c) inserted by S.I. 2023/952 reg. 15
- reg. 000R12 inserted by S.I. 2001/1428 Sch. 1 para. 2