
STATUTORY INSTRUMENTS

1996 No. 207

SOCIAL SECURITY

The Jobseeker's Allowance Regulations 1996

Made - - - - - *1st February 1996*

Coming into force *7th October 1996*

THE JOBSEEKER'S ALLOWANCE REGULATIONS 1996

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7. (1) Subject to sub-paragraph (2), the following premiums, namely—
8. (1) Subject to sub-paragraph (2) for the purposes of this...
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.....

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3. Where any part of the weekly charge for the accommodation...
4. (1) Subject to paragraph 10 the maximum referred to in...
5. Residential care homes
6. Nursing homes
7. The appropriate amount applicable to a claimant in a residential...
8. (1) Where more than one amount would otherwise be applicable,...
9. (1) Where the accommodation provided for the claimant is a...
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11. Personal allowances

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4. Where any part of the weekly charge for the accommodation...
5. Subject to paragraph 11, the maximum referred to in paragraph...
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7. Nursing homes
8. The appropriate amount applicable to a relevant member in a...
9. (1) Where more than one amount would otherwise be applicable,...
10. (1) Where the accommodation provided for the relevant member is...
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- 1A If the claimant's partner has been engaged in remunerative work...
- 1B If the claimant's partner has been engaged in remunerative work...
 - 2. (1) In the case of a claimant to whom this...
 - 3. Any payment to which regulation 98(1)(f) applies—
 - 4. In the case of a claimant who has been engaged...
 - 5. (1) In a case to which this paragraph applies, £15;...
 - 6. In a case where the claimant is a lone parent...
 - 7. (1) In a case to which neither paragraph 5 or...
 - 8. Where the carer premium is awarded in respect of a...
 - 9. (1) In a case to which none of paragraphs 5...
 - 10. Where the claimant is engaged in one or more employments...
 - 11. Where the claimant is a member of a couple ...—...
 - 12. In a case to which none of paragraphs 5 to...
 - 13. Notwithstanding the foregoing provisions of this Schedule, where two or...
 - 14. Any earnings derived from employment which are payable in a...
 - 15. Where a payment of earnings is made in a currency...
 - 16. Any earnings which are due to be paid before the...
 - 17. Any earnings of a child or young person except earnings...
 - 18. In the case of earnings of a child or young...
 - 19. (1) In the case of a contribution-based jobseeker's allowance, where...
 - 20. In this Schedule "part-time employment" means employment in which the...
 - 21. In paragraph 5(7)(b) "permitted period" means a period determined in...

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- 1. (1) In a case to which this paragraph applies, £20...
- 2. (1) In a case where paragraph 1 does not apply...
- 3. (1) In the case to which neither paragraph 1 nor...
- 4. Where a member of a joint-claim couple is engaged in...
- 5. In the case of a member of a joint-claim couple...
- 6. (1) In a case where none of paragraphs 1 to...
- 7. In this Schedule, "part-time employment" and "permitted period" shall bear...

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- A3 Any payment made to the claimant in respect of any...
- A3 Any payment made to the claimant in respect of any...
- A4 Any payment made to the claimant in respect of any...
- A5 Any payment made to the claimant in respect of any...
 - 1. Any amount paid by way of tax on income which...
 - 2. Any payment in respect of any expenses incurred, or to...
- 2A Any payment in respect of expenses arising out of the...
- 3. In the case of employment as an employed earner, any...
- 4. In the case of a payment of statutory paternity pay...
- 5. In the case of the payment of statutory sick pay...
- 6. Any housing benefit to which the claimant is entitled.
- 6A Any guardian's allowance
- 6B – (1) Any child tax credit. (2) Any child benefit....
- 6C (1) £1.20 in relation to each week in which child...
- 7. The mobility component of disability living allowance or the mobility...

8. Any concessionary payment made to compensate for the non-payment of
—...
9. Any mobility supplement or any payment intended to compensate for...
10. Any attendance allowance, the care component of disability living allowance...
11. Any payment to the claimant as holder of the Victoria...
12. (1) Any payment— (a) by way of an education maintenance...
- 12A Any payment made to the claimant by way of repayment...
13. In the case of a claimant to whom regulation 11...
14. (1) Any payment made pursuant to section 2 of the...
15. (1) Subject to sub-paragraph (3) and paragraph 41, any relevant...
16. (1) Subject to the following provisions of this paragraph, in...
- 16A (1) Subject to sub-paragraphs (2) and (3), where a claimant—...
17. Subject to paragraphs 38 and 39, £10 of any of...
18. Where a claimant receives income under an annuity purchased with...
19. Any payment made to the claimant by a person who...
20. Where the claimant occupies a dwelling as his home and...
21. Where the claimant occupies a dwelling as his home and...
22. (1) Subject to sub-paragraphs (2) and (3) , except where...
23. (1) Any income derived from capital to which the claimant...
24. Any income which is payable in a country outside the...
25. Where a payment of income is made in a currency...
26. (1) Any payment made to the claimant in respect of...
- 26A In the case of a claimant who has a child...
27. Any payment made to the claimant with whom a person...
28. Any payment made to the claimant or his partner for...
- 28A Any payment made to a claimant under section 73(1)(b) of...
29. (1) Any payment made by a local authority in accordance...
30. Any payment received under an insurance policy taken out to...
31. (1) Except where paragraph 30 or 31A applies, and subject...
- 31A (1) Subject to sub-paragraph (2), any payment received under an...
32. (1) Subject to sub-paragraphs (2) and (3), in the case...
33. Any social fund payment made pursuant to Part VIII of...
- 33A Any local welfare provision.
34. Any payment of income which under regulation 110 (income treated...
35. Any payment under Part X of the Benefits Act (pensioner's...
36. In the case of a person who is, or would...
37. Any payment which is due to be paid before the...
38. The total of a claimant's income or, if he is...
39. Notwithstanding paragraph 38, where two or more payments of the...
40. Any resettlement benefit which is paid to the claimant by...
41. (1) Any payment made under or by the Macfarlane Trust,...
42. Any payment made by the Secretary of State to compensate...
43. Any payment made to a juror or a witness in...
44. Any community charge benefit.
45. Any payment in consequence of a reduction of council tax...
46. Any special war widows payment made under—
47. (1) Any payment or repayment made— (a) as respects England,...
48. Any payment made to such persons entitled to receive benefits...
49. Any payment made either by the Secretary of State for...
50. Any payment (other than a training allowance) made, whether by...
51. Any council tax benefit.
52. (1)) If the claimant is in receipt of any...

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- 53. Any supplementary pension under article 23(2) of the Naval, Military...
- 54. In the case of a pension awarded at the supplementary...
- 55. (1) Any payment which is— (a) made under any of...
- 56. Any payment made ... as a direct payment as defined...
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- 63. (1) Subject to sub-paragraph (2), any discretionary payment made pursuant...
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- 65. Any child care expenses reimbursed to the claimant in respect...
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- 67. (1) Any payment of a sports award except to the...
- 68. Where the amount of a subsistence allowance paid to a...
- 69. In the case of a claimant participating in an employment...
- 70. (1) Any payment of child maintenance made or derived from...
- 71. Any discretionary housing payment paid pursuant to regulation 2(1) of...
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- 72A Armed forces independence payment.
- 73. Any ERA payment.
- 74. Any payment made to a claimant’s partner in respect of...
- 75. Any payments to a claimant made under section 49 of...
- 76. Any bereavement support payment under section 30 of the Pensions...
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- 78. Any early years assistance given in accordance with section 32...
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- A2 Any payment made to the claimant in respect of any...
- A3 Any payment made to the claimant in respect of any...
- A3 Any payment made to the claimant in respect of any...
- A4 Any payment made to the claimant in respect of any...
- A5 Any payment made to the claimant in respect of any...
 - 1. The dwelling occupied as the home but, notwithstanding regulation 88,...
 - 2. Any premises acquired for occupation by the claimant which he...
 - 3. Any sum directly attributable to the proceeds of sale of...
 - 4. Any premises occupied in whole or in part by—
 - 5. Where a claimant has ceased to occupy what was formerly...
 - 6. Any premises where the claimant is taking reasonable steps to...
 - 7. Any premises which the claimant intends to occupy as his...
 - 8. Any premises which the claimant intends to occupy as his...
 - 9. Any grant made to the claimant in accordance with a...
 - 10. Any future interest in property of any kind, other than...
 - 11. (1) The assets of any business owned in whole or...
 - 12. —(1) Subject to sub-paragraph (2), any arrears of, or any...
 - 13. Any sum— (a) paid to the claimant in consequence of...
 - 14. Any sum— (a) deposited with a housing association as defined...
 - 15. Any personal possessions except those which have or had been...
 - 16. The value of the right to receive any income under...

17. Where the funds of a trust are derived from a...
- 17A (1) Any payment made to the claimant or the claimant's...
18. The value of the right to receive any income under...
19. The value of the right to receive any income which...
20. The surrender value of any policy of life insurance.
21. Where any payment of capital falls to be made by...
22. (1) Any payment made by a local authority in accordance...
23. Any social fund payment made pursuant to Part VIII of...
- 23A Any local welfare provision.
24. Any refund of tax which falls to be deducted under...
25. Any capital which under regulation 104, 106(1) or 136 (capital...
26. Where a payment of capital is made in a currency...
27. (1) Any payment made under or by the Macfarlane Trust,...
- 27A
28. The value of the right to receive an occupational or...
29. The value of any funds held under a personal pension...
30. The value of the right to receive any rent except...
31. Any payment in kind made by a charity or under...
32. Any payment made pursuant to section 2 of the Employment...
33. Any payment made by the Secretary of State to compensate...
34. Any payment made to a juror or a witness in...
35. Any payment in consequence of a reduction of ... council...
36. (1) Any payment or repayment made— (a) as respects England,...
37. Any payment made to such persons entitled to receive benefits...
- 37A Any payment made under Part 8A of the Benefits Act...
38. Any payment made either by the Secretary of State for...
39. Any arrears of supplementary pension which is disregarded under paragraph...
40. Any payment (other than a training allowance ... made, whether...
41. Any payment made by a local authority under section 3...
42. (1) Any sum of capital to which sub-paragraph (2) applies...
43. Any sum of capital administered on behalf of a person...
44. Any payment to the claimant as holder of the Victoria...
45.
- 45A
46.
47. In the case of a person who is receiving, or...
48.
49. Any child care expenses reimbursed to the claimant in respect...
50. Any top-up payment made to a person ("the participant") pursuant...
51. (1) Any payment of a sports award for a period...
52. (1) Any payment— (a) by way of an education maintenance...
53. In the case of a claimant participating in an employment...
54. Any arrears of subsistence allowance paid as a lump sum...
55. Any payment made to a person under regulation 11 of...
56. Where an ex-gratia payment of £10,000 has been made by...
57. (1) Subject to sub-paragraph (2), the amount of any trust...
58. The amount of a payment, other than a war pension...
59. (1) Any payment made by a local authority, or by...
60. Any payment made under sections 31 to 33 of the...
61. Any payment made to the claimant pursuant to regulations under...
- 61A Any payment made to the claimant in accordance with regulations...
62.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Jobseeker's Allowance Regulations 1996. 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

63.
64. Any payments to a claimant made under section 49 of...
65. Any bereavement support payment in respect of the rate set...
66. Any payment made under or by a trust, established for...
67. Any payments made to a claimant under section 73(1)(b) of...
68. Any early years assistance given in accordance with section 32...
69. Any funeral expense assistance given in accordance with section 34...

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Jobseeker's Allowance Regulations 1996. 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 :

- reg. 136 heading words omitted by [S.I. 2020/618 reg. 3\(8\)\(a\)](#)
- Sch. A1 para. 3(a)(i) comma substituted for word by [S.I. 2022/177 art. 5\(6\)\(a\)\(i\)](#)
- Sch. A1 para. 3(a)(iv) comma substituted for word by [S.I. 2022/177 art. 5\(6\)\(b\)\(i\)](#)
- Sch. A1 para. 3(a)(vi) word omitted by [S.I. 2022/177 art. 5\(6\)\(c\)](#)
- Sch. A1 para. 3(a)(i) words inserted by [S.I. 2021/786 Sch. 3 para. 6\(a\)](#)
- Sch. A1 para. 3(a)(iv) words inserted by [S.I. 2021/786 Sch. 3 para. 6\(b\)](#)
- Sch. A1 para. 3(a)(i) words inserted by [S.I. 2022/177 art. 5\(6\)\(a\)\(ii\)](#)
- Sch. A1 para. 3(a)(iv) words inserted by [S.I. 2022/177 art. 5\(6\)\(b\)\(ii\)](#)
- Sch. A1 para. 3(b) words inserted by [S.I. 2023/1218 art. 8\(8\)](#)
- Sch. 1 para. 8(2) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(a\)\(i\)](#)
- Sch. 1 para. 15(1)(a) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(g\)\(i\)](#)
- Sch. 1 para. 15(2)(a) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(h\)\(i\)](#)
- Sch. 1 para. 15(4)(a) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(i\)\(i\)](#)
- Sch. 1 para. 20I(1)(a) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(t\)\(i\)](#)
- Sch. 1 para. 20I(3)(a) comma substituted for word by [S.I. 2022/177 art. 5\(7\)\(u\)\(i\)](#)
- Sch. 1 Pt. 1 substituted by [S.I. 2001/207 art. 22\(2\)](#)
- Sch. 1 para. 1 table substituted by [S.I. 2020/234 art. 27\(3\)\(a\)Sch. 8](#)
- Sch. 1 para. 1 table substituted by [S.I. 2021/162 art. 27\(3\)\(a\)Sch. 8](#)
- Sch. 1 para. 1 table substituted by [S.I. 2022/292 art. 27\(3\)\(a\)Sch. 8](#)
- Sch. 1 para. 1 table substituted by [S.I. 2023/316 art. 27\(3\)\(a\)Sch. 8](#)
- Sch. 1 para. 1 table substituted by [S.I. 2024/242 art. 26\(3\)\(a\)Sch. 8](#)
- Sch. 1 para. 15A(2)(a) sum confirmed by [S.I. 2020/234 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 16(2)(a) sum confirmed by [S.I. 2020/234 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 15A(2)(a) sum confirmed by [S.I. 2021/162 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 16(2)(a) sum confirmed by [S.I. 2021/162 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 15A(2)(a) sum confirmed by [S.I. 2022/292 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 16(2)(a) sum confirmed by [S.I. 2022/292 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 15A(2)(a) sum confirmed by [S.I. 2023/316 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 16(2)(a) sum confirmed by [S.I. 2023/316 art. 27\(2\)\(b\)](#)
- Sch. 1 para. 15A(2)(a) sum confirmed by [S.I. 2024/242 art. 26\(2\)\(b\)](#)
- Sch. 1 para. 16(2)(a) sum confirmed by [S.I. 2024/242 art. 26\(2\)\(b\)](#)
- Sch. 1 para. 20M(1) sum substituted by [S.I. 2014/516 art. 19\(1\)\(6\)Sch. 11](#)
- Sch. 1 para. 16(2) word inserted by [S.I. 2021/786 Sch. 3 para. 7\(4\)\(b\)](#)
- Sch. 1 para. 16(2) word inserted by [S.I. 2022/177 art. 5\(7\)\(m\)](#)
- Sch. 1 para. 8(1)(b) word inserted by [S.I. 2023/1218 art. 8\(9\)\(a\)\(ii\)](#)
- Sch. 1 para. 20D(1)(b) word inserted by [S.I. 2023/1218 art. 8\(9\)\(e\)\(ii\)](#)
- Sch. 1 para. 14(1)(g)(ii) word omitted by [S.I. 2022/177 art. 5\(7\)\(d\)](#)
- Sch. 1 para. 20H(1)(h)(ii) word omitted by [S.I. 2022/177 art. 5\(7\)\(q\)](#)
- Sch. 1 para. 8(1)(a) word omitted by [S.I. 2023/1218 art. 8\(9\)\(a\)\(i\)](#)
- Sch. 1 para. 20D(1)(a) word omitted by [S.I. 2023/1218 art. 8\(9\)\(e\)\(i\)](#)
- Sch. 1 para. 8(2) words inserted by [S.I. 2021/786 Sch. 3 para. 7\(2\)](#)
- Sch. 1 para. 20D(2) words inserted by [S.I. 2021/786 Sch. 3 para. 8\(2\)](#)
- Sch. 1 para. 8(2) words inserted by [S.I. 2022/177 art. 5\(7\)\(a\)\(ii\)](#)
- Sch. 1 para. 15(1)(a) words inserted by [S.I. 2022/177 art. 5\(7\)\(g\)\(ii\)](#)
- Sch. 1 para. 15(2)(a) words inserted by [S.I. 2022/177 art. 5\(7\)\(h\)\(ii\)](#)
- Sch. 1 para. 15(4)(a) words inserted by [S.I. 2022/177 art. 5\(7\)\(i\)\(ii\)](#)
- Sch. 1 para. 20D(2) words inserted by [S.I. 2022/177 art. 5\(7\)\(n\)](#)
- Sch. 1 para. 20I(1)(a) words inserted by [S.I. 2022/177 art. 5\(7\)\(t\)\(ii\)](#)
- Sch. 1 para. 20I(3)(a) words inserted by [S.I. 2022/177 art. 5\(7\)\(u\)\(ii\)](#)
- Sch. 1 para. 20IA(1)(b) words inserted by [S.I. 2022/177 art. 5\(7\)\(w\)](#)

- Sch. 1 para. 8(2) words inserted by [S.I. 2023/1218 art. 8\(9\)\(a\)\(iv\)\(aa\)](#)
- Sch. 1 para. 8(2) words inserted by [S.I. 2023/1218 art. 8\(9\)\(a\)\(iv\)\(bb\)](#)
- Sch. 1 para. 15(1)(c) words inserted by [S.I. 2023/1218 art. 8\(9\)\(b\)\(i\)](#)
- Sch. 1 para. 15(2)(d) words inserted by [S.I. 2023/1218 art. 8\(9\)\(b\)\(ii\)](#)
- Sch. 1 para. 15(5)(b) words inserted by [S.I. 2023/1218 art. 8\(9\)\(b\)\(iii\)](#)
- Sch. 1 para. 15(7) words inserted by [S.I. 2023/1218 art. 8\(9\)\(b\)\(iv\)](#)
- Sch. 1 para. 17(1) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(i\)](#)
- Sch. 1 para. 17(3) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(ii\)](#)
- Sch. 1 para. 17(3A) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(iii\)\(aa\)](#)
- Sch. 1 para. 17(3A) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(iii\)\(bb\)](#)
- Sch. 1 para. 17(4) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(iv\)\(aa\)](#)
- Sch. 1 para. 17(4) words inserted by [S.I. 2023/1218 art. 8\(9\)\(c\)\(iv\)\(bb\)](#)
- Sch. 1 para. 20D(2) words inserted by [S.I. 2023/1218 art. 8\(9\)\(e\)\(iv\)\(aa\)](#)
- Sch. 1 para. 20D(2) words inserted by [S.I. 2023/1218 art. 8\(9\)\(e\)\(iv\)\(bb\)](#)
- Sch. 1 para. 20I(1)(d)(i) words inserted by [S.I. 2023/1218 art. 8\(9\)\(f\)\(i\)](#)
- Sch. 1 para. 20I(1)(d)(ii) words inserted by [S.I. 2023/1218 art. 8\(9\)\(f\)\(i\)](#)
- Sch. 1 para. 20I(4)(b) words inserted by [S.I. 2023/1218 art. 8\(9\)\(f\)\(ii\)](#)
- Sch. 1 para. 20I(6) words inserted by [S.I. 2023/1218 art. 8\(9\)\(f\)\(iii\)](#)
- Sch. 1 para. 20I(7) words inserted by [S.I. 2023/1218 art. 8\(9\)\(f\)\(iv\)](#)
- Sch. 1 para. 20J(1) words inserted by [S.I. 2023/1218 art. 8\(9\)\(g\)\(i\)](#)
- Sch. 1 para. 20J(3) words inserted by [S.I. 2023/1218 art. 8\(9\)\(g\)\(ii\)](#)
- Sch. 1 para. 20J(3A) words inserted by [S.I. 2023/1218 art. 8\(9\)\(g\)\(ii\)](#)
- Sch. 1 para. 20J(4) words inserted by [S.I. 2023/1218 art. 8\(9\)\(g\)\(ii\)](#)
- Sch. 1 para. 20J(4) words inserted by [S.I. 2023/1218 art. 8\(9\)\(g\)\(iii\)](#)
- Sch. 1 para. 14(1)(g) words substituted by [S.I. 2022/177 art. 5\(7\)\(f\)](#)
- Sch. 1 para. 20H(1)(h) words substituted by [S.I. 2022/177 art. 5\(7\)\(s\)](#)
- Sch. 1 para. 20IA(1)(b) words substituted by [S.I. 2022/530 art. 3\(2\)\(b\)](#)
- Sch. 1 Pt. 4 table substituted by [S.I. 2020/234 art. 27\(5\)Sch. 9](#)
- Sch. 1 Pt. 4 table substituted by [S.I. 2021/162 art. 27\(5\)Sch. 9](#)
- Sch. 1 Pt. 4 table substituted by [S.I. 2022/292 art. 27\(5\)Sch. 9](#)
- Sch. 1 Pt. 4 table substituted by [S.I. 2023/316 art. 27\(5\)Sch. 9](#)
- Sch. 1 Pt. 4 table substituted by [S.I. 2024/242 art. 26\(5\)Sch. 9](#)
- Sch. 2 para. 17(8)(a) comma substituted for word by [S.I. 2022/177 art. 5\(8\)\(b\)\(i\)](#)
- Sch. 2 para. 16(6) inserted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xiii\)\(cc\)](#)
- Sch. 2 para. 17(2A) inserted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xiv\)](#)
- Sch. 2 para. 4(2)-(12) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(vii\)](#)
- Sch. 2 para. 7(1)(a)(i) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(viii\)](#)
- Sch. 2 para. 7(2) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(viii\)](#)
- Sch. 2 para. 7(2A) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(viii\)](#)
- Sch. 2 para. 7(2B) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(viii\)](#)
- Sch. 2 para. 8(2)(a)(i) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(ix\)](#)
- Sch. 2 para. 9-12 omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(x\)](#)
- Sch. 2 para. 13(4A) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xi\)\(aa\)](#)
- Sch. 2 para. 1415 omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xii\)](#)
- Sch. 2 para. 18(2) omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xv\)](#)
- Sch. 2 para. 17(2)(a) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(c\)](#)
- Sch. 2 para. 17(2)(b) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(d\)\(ii\)](#)
- Sch. 2 para. 17(2)(b) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(d\)\(iii\)](#)
- Sch. 2 para. 17(2)(c) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(e\)\(ii\)](#)
- Sch. 2 para. 17(2)(c) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(e\)\(iii\)](#)
- Sch. 2 para. 17(2)(d) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(f\)\(ii\)](#)
- Sch. 2 para. 17(2)(d) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(f\)\(iii\)](#)
- Sch. 2 para. 17(2)(e) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(g\)\(ii\)](#)
- Sch. 2 para. 17(2)(e) sum confirmed by [S.I. 2021/162 art. 27\(8\)\(g\)\(iii\)](#)
- Sch. 2 para. 10(4) sum confirmed for specified purposes by [S.I. 2020/234 art. 27\(7\)](#)
- Sch. 2 para. 10(4) sum confirmed for specified purposes by [S.I. 2021/162 art. 27\(7\)](#)
- Sch. 2 para. 10(4) sum confirmed for specified purposes by [S.I. 2022/292 art. 27\(7\)](#)
- Sch. 2 para. 17(1)(a) sum substituted by [S.I. 2020/234 art. 27\(8\)\(a\)](#)

- Sch. 2 para. 17(2)(c) sum substituted by [S.I. 2024/242 art. 26\(7\)\(e\)\(iii\)](#)
- Sch. 2 para. 17(2)(d) sum substituted by [S.I. 2024/242 art. 26\(7\)\(f\)\(i\)](#)
- Sch. 2 para. 17(2)(d) sum substituted by [S.I. 2024/242 art. 26\(7\)\(f\)\(ii\)](#)
- Sch. 2 para. 17(2)(d) sum substituted by [S.I. 2024/242 art. 26\(7\)\(f\)\(iii\)](#)
- Sch. 2 para. 17(2)(e) sum substituted by [S.I. 2024/242 art. 26\(7\)\(g\)\(i\)](#)
- Sch. 2 para. 17(2)(e) sum substituted by [S.I. 2024/242 art. 26\(7\)\(g\)\(ii\)](#)
- Sch. 2 para. 17(2)(e) sum substituted by [S.I. 2024/242 art. 26\(7\)\(g\)\(iii\)](#)
- Sch. 2 para. 17(8)(b) words inserted by [S.I. 2020/618 reg. 3\(10\)\(a\)](#)
- Sch. 2 para. 17(8)(b) words inserted by [S.I. 2020/618 reg. 3\(10\)\(b\)](#)
- Sch. 2 para. 17(8)(b) words inserted by [S.I. 2021/1405 reg. 3\(6\)](#)
- Sch. 2 para. 17(8)(a) words inserted by [S.I. 2021/786 Sch. 3 para. 9\(b\)](#)
- Sch. 2 para. 17(8)(a) words inserted by [S.I. 2022/177 art. 5\(8\)\(b\)\(ii\)](#)
- Sch. 2 para. 1(2) words omitted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(ii\)](#)
- Sch. 2 para. 1(1)(b) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(i\)](#)
- Sch. 2 para. 1A(1A)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(v\)\(aa\)](#)
- Sch. 2 para. 1A(1A)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(v\)\(bb\)](#)
- Sch. 2 para. 1A(1B)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(vi\)](#)
- Sch. 2 para. 1A(1ZA)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(iv\)](#)
- Sch. 2 para. 13(9)(b) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xi\)\(bb\)](#)
- Sch. 2 para. 16 heading words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xiii\)\(aa\)](#)
- Sch. 2 para. 16(2)(c) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(xiii\)\(bb\)](#)
- Sch. 2 para. 17(8)(b) words substituted by [S.I. 2023/640 reg. 3\(6\)](#)
- Sch. 5 word substituted by [S.I. 2003/455 Sch. 2 para. 21\(b\)](#)
- Sch. 5 words omitted by [S.I. 2003/455 Sch. 2 para. 21\(d\)](#)
- Sch. 6 para. 7(1) words inserted by [S.I. 2023/1218 art. 8\(10\)](#)
- Sch. 6A para. 2(1) words inserted by [S.I. 2023/1218 art. 8\(11\)](#)
- Sch. 7 para. 7 comma substituted for word by [S.I. 2022/177 art. 5\(9\)\(a\)\(i\)](#)
- Sch. 7 para. 10 comma substituted for word by [S.I. 2022/177 art. 5\(9\)\(b\)\(i\)](#)
- Sch. 7 para. 6A inserted by [S.I. 2002/2402 Sch. 2 para. 5](#) (Sch. 2 para. 5 omitted (1.4.2003) by virtue of the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(b), Sch. 4 para. 5)
- Sch. 7 para. 28(da) substituted by [S.I. 2022/634 reg. 10\(2\)](#)
- Sch. 7 para. 30 substituted by S.I. 2017/725, Sch. 5 para. 3(g)(i) (as inserted) by [S.I. 2018/307 reg. 2\(18\)\(d\)](#)
- Sch. 7 para. 31(1)(b) substituted by S.I. 2017/725, Sch. 5 para. 3(g)(ii)(bb) (as inserted) by [S.I. 2018/307 reg. 2\(18\)\(d\)](#)
- Sch. 7 para. 31(3) substituted by S.I. 2017/725, Sch. 5 para. 3(g)(ii)(dd) (as inserted) by [S.I. 2018/307 reg. 2\(18\)\(d\)](#)
- Sch. 7 para. 4 words inserted by [S.I. 2020/354 reg. 8\(6\)\(a\)](#)
- Sch. 7 para. 22(2) words inserted by [S.I. 2020/618 reg. 3\(11\)\(a\)\(i\)](#)
- Sch. 7 para. 22(2) words inserted by [S.I. 2020/618 reg. 3\(11\)\(a\)\(ii\)](#)
- Sch. 7 para. 41(1) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(i\)](#)
- Sch. 7 para. 41(2) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(iii\)](#)
- Sch. 7 para. 41(3) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(iii\)](#)
- Sch. 7 para. 41(4) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(iv\)](#)
- Sch. 7 para. 41(5) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(iv\)](#)
- Sch. 7 para. 41(6) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(v\)](#)
- Sch. 7 para. 41(7) words inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(vi\)](#)
- Sch. 7 para. 22(2) words inserted by [S.I. 2021/1405 reg. 3\(7\)\(a\)](#)
- Sch. 7 para. 41(2)-(6) words inserted by [S.I. 2021/1405 reg. 3\(7\)\(c\)](#)
- Sch. 7 para. 7 words inserted by [S.I. 2022/177 art. 5\(9\)\(a\)\(ii\)](#)
- Sch. 7 para. 10 words inserted by [S.I. 2022/177 art. 5\(9\)\(b\)\(ii\)](#)
- Sch. 7 para. 4 words substituted by [S.I. 2020/354 reg. 8\(6\)\(b\)](#)
- Sch. 7 para. 28(db) words substituted by [S.I. 2023/1071 reg. 4\(2\)](#)
- Sch. 7 para. 41(2)-(6) words substituted by [S.I. 2023/640 reg. 3\(7\)\(b\)](#)
- Sch. 7 para. 31(1)(a) words substituted by S.I. 2017/725, Sch. 5 para. 3(g)(ii)(aa) (as inserted) by [S.I. 2018/307 reg. 2\(18\)\(d\)](#)

- Sch. 7 para. 31(1)(c) words substituted by S.I. 2017/725, Sch. 5 para. 3(g)(ii)(cc) (as inserted) by [S.I. 2018/307 reg. 2\(18\)\(d\)](#)
- Sch. 8 para. 27(1) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(i\)](#)
- Sch. 8 para. 27(2) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(iii\)](#)
- Sch. 8 para. 27(3) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(iii\)](#)
- Sch. 8 para. 27(4) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(iv\)](#)
- Sch. 8 para. 27(5) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(iv\)](#)
- Sch. 8 para. 27(6) words inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(v\)](#)
- Sch. 8 para. 31 words inserted by [S.I. 2020/618 reg. 3\(12\)\(b\)](#)
- Sch. 8 para. 27(2)-(6) words inserted by [S.I. 2021/1405 reg. 3\(8\)\(a\)\(ii\)](#)
- Sch. 8 para. 31 words inserted by [S.I. 2021/1405 reg. 3\(8\)\(b\)](#)
- Sch. 8 para. 27(1) words inserted by [S.I. 2023/1144 reg. 4\(3\)\(c\)](#)
- Sch. 8 para. 27(2)-(6) words substituted by [S.I. 2023/640 reg. 3\(8\)\(b\)](#)
- Regulations amendment to earlier affecting provision S.I. 2020/409, reg. 6(2) by [S.I. 2021/476 reg. 4\(6\)](#)
- Regulations modified (temp.) by [S.I. 2020/409 reg. 2\(2\)\(b\)](#)
- reg. 1(3) words inserted by [S.I. 2018/228 reg. 5\(2\)\(b\)](#)
- reg. 1(3) words inserted by [S.I. 2020/354 reg. 8\(2\)](#)
- reg. 1(3) words inserted by [S.I. 2020/618 reg. 3\(2\)\(a\)](#)
- reg. 1(3) words inserted by [S.I. 2020/618 reg. 3\(2\)\(b\)\(i\)](#)
- reg. 1(3) words inserted by [S.I. 2020/618 reg. 3\(2\)\(b\)\(ii\)](#)
- reg. 1(3) words inserted by [S.I. 2021/1405 reg. 3\(2\)\(a\)](#)
- reg. 1(3) words inserted by [S.I. 2021/1405 reg. 3\(2\)\(b\)](#)
- reg. 1(3) words inserted by [S.I. 2021/786 Sch. 3 para. 2\(a\)](#)
- reg. 1(3) words inserted by [S.I. 2021/786 Sch. 3 para. 2\(b\)](#)
- reg. 1(3) words inserted by [S.I. 2022/177 art. 5\(2\)](#)
- reg. 1(3) words inserted by [S.I. 2023/1144 reg. 4\(2\)\(a\)](#)
- reg. 1(3) words inserted by [S.I. 2023/1144 reg. 4\(2\)\(b\)](#)
- reg. 1(3) words inserted by [S.I. 2023/1218 art. 8\(2\)](#)
- reg. 1(3) words inserted by [S.I. 2023/640 reg. 3\(2\)\(b\)](#)
- reg. 1(3) words omitted by [S.I. 2018/228 reg. 5\(2\)\(a\)](#)
- reg. 1(3) words substituted by [S.I. 2023/640 reg. 3\(2\)\(a\)](#)
- reg. 1(3) words substituted by [S.I. 2023/640 reg. 3\(2\)\(c\)](#)
- reg. 46(1)(a) words substituted by [S.I. 2023/1218 art. 8\(3\)](#)
- reg. 46(1)(d) words substituted by [S.I. 2023/1218 art. 8\(3\)](#)
- reg. 48(2)(a) words inserted by [S.I. 2023/1218 art. 8\(4\)\(a\)](#)
- reg. 48(3) words inserted by [S.I. 2023/1218 art. 8\(4\)\(b\)](#)
- reg. 51(3)(c)(i) word omitted by [S.I. 2022/177 art. 5\(3\)\(a\)\(i\)](#)
- reg. 51(3)(c)(i) words inserted by [S.I. 2021/786 Sch. 3 para. 3\(a\)](#)
- reg. 51(3)(c)(i) words inserted by [S.I. 2022/177 art. 5\(3\)\(a\)\(ii\)](#)
- reg. 51(3)(c)(iii) words inserted by [S.I. 2023/1218 art. 8\(5\)](#)
- reg. 51(3)(c)(ii) comma substituted for word by [S.I. 2022/177 art. 5\(3\)\(b\)\(i\)](#)
- reg. 51(3)(c)(ii) words inserted by [S.I. 2021/786 Sch. 3 para. 3\(b\)](#)
- reg. 51(3)(c)(ii) words inserted by [S.I. 2022/177 art. 5\(3\)\(b\)\(ii\)](#)
- reg. 52(1) words inserted by [S.I. 2020/354 reg. 8\(4\)](#)
- reg. 55(3) amendment to earlier affecting provision S.I. 2020/371, reg. 10(2B) by [S.I. 2021/476 reg. 3](#)
- reg. 55ZA(2)(a) words omitted by [S.I. 2022/630 reg. 4\(1\)](#)
- reg. 55ZA(5) amendment to earlier affecting provision S.I. 2020/371, reg. 10(2B) by [S.I. 2021/476 reg. 3](#)
- reg. 75(1)(a)(iii) word omitted by [S.I. 2009/480 reg. 2\(5\)\(a\)](#)
- reg. 78(3)(b) amendment to earlier affecting provision S.I. 2020/409, reg. 6(2) by [S.I. 2021/476 reg. 4\(6\)](#)
- reg. 78(3)(b)(ii) words omitted (temp.) by [S.I. 2020/409 reg. 3\(2\)](#)
- reg. 79(1)(a) sum substituted by [S.I. 2020/234 art. 26\(a\)](#)
- reg. 79(1)(a) sum substituted by [S.I. 2021/162 art. 26\(a\)](#)
- reg. 79(1)(a) sum substituted by [S.I. 2022/292 art. 26\(a\)](#)
- reg. 79(1)(a) sum substituted by [S.I. 2023/316 art. 26\(a\)](#)

- reg. 79(1)(a) sum substituted by [S.I. 2024/242](#) art. 25(a)
- reg. 79(1)(c) sum substituted by [S.I. 2013/574](#) art. 21(c)
- reg. 79(1)(c) sum substituted by [S.I. 2020/234](#) art. 26(b)
- reg. 79(1)(c) sum substituted by [S.I. 2021/162](#) art. 26(b)
- reg. 79(1)(c) sum substituted by [S.I. 2022/292](#) art. 26(b)
- reg. 79(1)(c) sum substituted by [S.I. 2023/316](#) art. 26(b)
- reg. 79(1)(c) sum substituted by [S.I. 2024/242](#) art. 25(b)
- reg. 83(b) sum confirmed by [S.I. 2020/234](#) art. 27(2)(a)
- reg. 83(b) sum confirmed by [S.I. 2021/162](#) art. 27(2)(a)
- reg. 83(b) sum confirmed by [S.I. 2022/292](#) art. 27(2)(a)
- reg. 83(b) sum confirmed by [S.I. 2023/316](#) art. 27(2)(a)
- reg. 83(b) sum confirmed by [S.I. 2024/242](#) art. 26(2)(a)
- reg. 83(c) words substituted by [S.I. 2003/455](#) Sch. 2 para. 2(b)
- reg. 83(f) words substituted by [S.I. 2017/725](#) Sch. 5 para. 3(a)
- reg. 84(1)(c) sum confirmed by [S.I. 2020/234](#) art. 27(2)(a)
- reg. 84(1)(c) sum confirmed by [S.I. 2021/162](#) art. 27(2)(a)
- reg. 84(1)(c) sum confirmed by [S.I. 2022/292](#) art. 27(2)(a)
- reg. 84(1)(c) sum confirmed by [S.I. 2023/316](#) art. 27(2)(a)
- reg. 84(1)(c) sum confirmed by [S.I. 2024/242](#) art. 26(2)(a)
- reg. 84(1)(d) words substituted by [S.I. 2003/455](#) Sch. 2 para. 3(b)
- reg. 84(1)(g) words substituted by [S.I. 2017/725](#) Sch. 5 para. 3(b)
- reg. 85(1) sum confirmed by [S.I. 2020/234](#) art. 27(2)(a)
- reg. 85(1) sum confirmed by [S.I. 2021/162](#) art. 27(2)(a)
- reg. 85(1) sum confirmed by [S.I. 2022/292](#) art. 27(2)(a)
- reg. 85(1) sum confirmed by [S.I. 2023/316](#) art. 27(2)(a)
- reg. 85(1) sum confirmed by [S.I. 2024/242](#) art. 26(2)(a)
- reg. 85A applied (with modifications) by [S.I. 2020/1209](#) reg. 3(3)4(4)11(c)
- reg. 85A(3)(a) word inserted by [S.I. 2020/1309](#) reg. 55(2)(a)(i)
- reg. 85A(3)(b)(c) omitted by [S.I. 2020/1309](#) reg. 55(2)(a)(ii)
- reg. 85A(3A)(a) word omitted by [S.I. 2020/1372](#) reg. 10(2)(a)
- reg. 85A(4)(h) words omitted by [S.I. 2022/344](#) reg. 2(4)reg. 2(5)(b)
- reg. 85A(4)(h)(ii) word omitted by [S.I. 2021/1034](#) reg. 2(3)(a)(4)
- reg. 85A(4)(zb) words omitted by [S.I. 2020/683](#) reg. 3(2)(b)
- reg. 86A(d) words substituted by [S.I. 2017/725](#) Sch. 5 para. 3(c)
- reg. 86B(c) words substituted by [S.I. 2003/455](#) Sch. 2 para. 5
- reg. 86B(e) words substituted by [S.I. 2017/725](#) Sch. 5 para. 3(d)
- reg. 87(4)(5) omitted by [S.I. 2017/725](#) Sch. 5 para. 3(e)
- reg. 98(2)(c) words inserted by [S.I. 2020/354](#) reg. 8(5)
- reg. 102(3)(a) omitted by [S.I. 2024/377](#) reg. 8(5)(a)(i)
- reg. 102(3)(a) words inserted by [S.I. 2022/1329](#) reg. 5(2)(a)
- reg. 102(3)(a) words substituted by [S.I. 2022/1329](#) reg. 5(1)(c)
- reg. 102(3)(a) words substituted by [S.I. 2022/1329](#) reg. 5(3)(a)
- reg. 102(4)(a) omitted by [S.I. 2024/377](#) reg. 8(5)(a)(ii)
- reg. 105(10A)(a) words inserted by [S.I. 2020/618](#) reg. 3(3)(a)
- reg. 110(10)(c) words inserted by [S.I. 2020/618](#) reg. 3(4)(b)
- reg. 110(10)(c) words inserted by [S.I. 2023/1144](#) reg. 4(3)(a)
- reg. 113(3) words substituted by [S.I. 2020/618](#) reg. 3(5)(a)
- reg. 113(3A)(a) words inserted by [S.I. 2020/618](#) reg. 3(5)(b)
- reg. 113(3A)(a) words inserted by [S.I. 2023/1144](#) reg. 4(3)(b)
- reg. 130 words substituted by [S.I. 2020/618](#) reg. 3(6)
- reg. 131(3) words omitted by [S.I. 2020/618](#) reg. 3(7)
- reg. 136(1) words omitted by [S.I. 2020/618](#) reg. 3(8)(b)
- reg. 136(3) words omitted by [S.I. 2020/618](#) reg. 3(8)(c)
- reg. 136(4A) words omitted by [S.I. 2020/618](#) reg. 3(8)(d)
- reg. 136C substituted by [S.I. 2024/341](#) reg. 3
- reg. 140(1)(h)(i) comma substituted for word by [S.I. 2022/177](#) art. 5(4)(a)(i)
- reg. 140(1)(h)(i) words inserted by [S.I. 2021/786](#) Sch. 3 para. 4(a)
- reg. 140(1)(h)(i) words inserted by [S.I. 2022/177](#) art. 5(4)(a)(ii)

- reg. 140(1)(h)(ii) comma substituted for word by S.I. 2022/177 art. 5(4)(b)(i)
- reg. 140(1)(h)(ii) words inserted by S.I. 2021/786 Sch. 3 para. 4(b)
- reg. 140(1)(h)(ii) words inserted by S.I. 2022/177 art. 5(4)(b)(ii)
- reg. 146A(1)(e)(i) comma substituted for word by S.I. 2022/177 art. 5(5)(a)(i)
- reg. 146A(1)(e)(i) words inserted by S.I. 2021/786 Sch. 3 para. 5(a)
- reg. 146A(1)(e)(i) words inserted by S.I. 2022/177 art. 5(5)(a)(ii)
- reg. 146A(1)(e)(ii) comma substituted for word by S.I. 2022/177 art. 5(5)(b)(i)
- reg. 146A(1)(e)(ii) words inserted by S.I. 2021/786 Sch. 3 para. 5(b)
- reg. 146A(1)(e)(ii) words inserted by S.I. 2022/177 art. 5(5)(b)(ii)
- reg. 148(1)(c)(ii) omitted by S.I. 2003/455 Sch. 2 para. 19(a)
- reg. 150(2) words inserted by S.I. 2023/1218 art. 8(6)
- reg. 153(c) words inserted by S.I. 2023/1218 art. 8(7)
- reg. 163(4)(d) words omitted by S.I. 2024/377 reg. 8(5)(b)
- reg. 163(4)(d) words substituted by S.I. 2022/1329 reg. 5(3)(b)
- reg. 172 sum confirmed by S.I. 2021/162 art. 28
- reg. 172 sum substituted by S.I. 2020/234 art. 28
- reg. 172 sum substituted by S.I. 2022/292 art. 28
- reg. 172 sum substituted by S.I. 2023/316 art. 28
- reg. 172 sum substituted by S.I. 2024/242 art. 27

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

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

- Sch. A1 para. 3(a)(va) inserted by S.I. 2021/786 Sch. 3 para. 6(c)
- Sch. A1 para. 3(a)(via) inserted by S.I. 2022/177 art. 5(6)(d)
- Sch. 1 para. 15A(1ZA)(aa) inserted by S.I. 2021/786 Sch. 3 para. 7(3)
- Sch. 1 para. 16(1)(aza) inserted by S.I. 2021/786 Sch. 3 para. 7(4)(a)
- Sch. 1 para. 14(1)(caa) inserted by S.I. 2022/177 art. 5(7)(b)
- Sch. 1 para. 14(1)(fb) inserted by S.I. 2022/177 art. 5(7)(c)
- Sch. 1 para. 14(1)(g)(iv) and word inserted by S.I. 2022/177 art. 5(7)(e)
- Sch. 1 para. 15(5)(ab) inserted by S.I. 2022/177 art. 5(7)(j)
- Sch. 1 para. 15A(1ZA)(ba) inserted by S.I. 2022/177 art. 5(7)(k)
- Sch. 1 para. 16(1)(ac) inserted by S.I. 2022/177 art. 5(7)(l)
- Sch. 1 para. 20H(1)(caa) inserted by S.I. 2022/177 art. 5(7)(o)
- Sch. 1 para. 20H(1)(gb) inserted by S.I. 2022/177 art. 5(7)(p)
- Sch. 1 para. 20H(1)(h)(iv) and word inserted by S.I. 2022/177 art. 5(7)(r)
- Sch. 1 para. 20I(4)(d) and semi-colon inserted by S.I. 2022/177 art. 5(7)(v)
- Sch. 1 para. 8(1)(c) inserted by S.I. 2023/1218 art. 8(9)(a)(iii)
- Sch. 1 para. 20D(1)(c) inserted by S.I. 2023/1218 art. 8(9)(e)(iii)
- Sch. 1 para. 4(1)(a) sum substituted by S.I. 2014/516 art. 19(1)art. 19(4)(a)
- Sch. 1 para. 4(1)(b) sum substituted by S.I. 2014/516 art. 19(1)art. 19(4)(b)
- Sch. 1 para. 20(3) sum substituted by S.I. 2014/516 art. 19(1)(5)Sch. 10
- Sch. 1 para. 20(7) sum substituted by S.I. 2014/516 art. 19(1)(5)Sch. 10
- Sch. 1 para. 20(8) sum substituted by S.I. 2014/516 art. 19(1)(5)Sch. 10
- Sch. 1 para. 20M(2) sum substituted by S.I. 2014/516 art. 19(1)(6)Sch. 11
- Sch. 1 para. 20M(3) sum substituted by S.I. 2014/516 art. 19(1)(6)Sch. 11
- Sch. 1 para. 20M(5) sum substituted by S.I. 2014/516 art. 19(1)(6)Sch. 11
- Sch. 1 para. 20M(6) sum substituted by S.I. 2014/516 art. 19(1)(6)Sch. 11
- Sch. 1 para. 2(1)(a) sum substituted by S.I. 2020/234 art. 27(3)(b)
- Sch. 1 para. 2(1)(b) sum substituted by S.I. 2020/234 art. 27(3)(b)
- Sch. 1 para. 4(1)(a) sum substituted by S.I. 2020/234 art. 27(4)(a)
- Sch. 1 para. 4(1)(b) sum substituted by S.I. 2020/234 art. 27(4)(b)
- Sch. 1 para. 2(1)(a) sum substituted by S.I. 2021/162 art. 27(3)(b)
- Sch. 1 para. 2(1)(b) sum substituted by S.I. 2021/162 art. 27(3)(b)
- Sch. 1 para. 4(1)(a) sum substituted by S.I. 2021/162 art. 27(4)(a)

- Sch. 1 para. 4(1)(b) sum substituted by [S.I. 2021/162 art. 27\(4\)\(b\)](#)
- Sch. 1 para. 2(1)(a) sum substituted by [S.I. 2022/292 art. 27\(3\)\(b\)](#)
- Sch. 1 para. 2(1)(b) sum substituted by [S.I. 2022/292 art. 27\(3\)\(b\)](#)
- Sch. 1 para. 4(1)(a) sum substituted by [S.I. 2022/292 art. 27\(4\)\(a\)](#)
- Sch. 1 para. 4(1)(b) sum substituted by [S.I. 2022/292 art. 27\(4\)\(b\)](#)
- Sch. 1 para. 2(1)(a) sum substituted by [S.I. 2023/316 art. 27\(3\)\(b\)](#)
- Sch. 1 para. 2(1)(b) sum substituted by [S.I. 2023/316 art. 27\(3\)\(b\)](#)
- Sch. 1 para. 4(1)(a) sum substituted by [S.I. 2023/316 art. 27\(4\)\(a\)](#)
- Sch. 1 para. 4(1)(b) sum substituted by [S.I. 2023/316 art. 27\(4\)\(b\)](#)
- Sch. 1 para. 2(1)(a) sum substituted by [S.I. 2024/242 art. 26\(3\)\(b\)](#)
- Sch. 1 para. 2(1)(b) sum substituted by [S.I. 2024/242 art. 26\(3\)\(b\)](#)
- Sch. 1 para. 4(1)(a) sum substituted by [S.I. 2024/242 art. 26\(4\)\(a\)](#)
- Sch. 1 para. 4(1)(b) sum substituted by [S.I. 2024/242 art. 26\(4\)\(b\)](#)
- Sch. 1 para. 20(4) sums substituted by [S.I. 2014/516 art. 19\(1\)\(5\)Sch. 10](#)
- Sch. 1 para. 20(5) sums substituted by [S.I. 2014/516 art. 19\(1\)\(5\)Sch. 10](#)
- Sch. 1 para. 20(6) sums substituted by [S.I. 2014/516 art. 19\(1\)\(5\)Sch. 10](#)
- Sch. 1 para. 20(9) sums substituted by [S.I. 2014/516 art. 19\(1\)\(5\)Sch. 10](#)
- Sch. 1 para. 20M(4) sums substituted by [S.I. 2014/516 art. 19\(1\)\(6\)Sch. 11](#)
- Sch. 1 para. 20(6)(b)(i) words inserted by [S.I. 2023/1218 art. 8\(9\)\(d\)\(i\)](#)
- Sch. 1 para. 20(6)(b)(ii) words inserted by [S.I. 2023/1218 art. 8\(9\)\(d\)\(ii\)](#)
- Sch. 1 para. 20M(4)(i) words inserted by [S.I. 2023/1218 art. 8\(9\)\(h\)\(i\)](#)
- Sch. 1 para. 20M(4)(ii) words inserted by [S.I. 2023/1218 art. 8\(9\)\(h\)\(ii\)](#)
- Sch. 1 para. 20I(4)(d) words substituted by [S.I. 2022/530 art. 3\(2\)\(a\)](#)
- Sch. 1 Pt. 4B table substituted by [S.I. 2020/234 art. 27\(6\)Sch. 10](#)
- Sch. 1 Pt. 4B table substituted by [S.I. 2021/162 art. 27\(6\)Sch. 10](#)
- Sch. 1 Pt. 4B table substituted by [S.I. 2022/292 art. 27\(6\)Sch. 10](#)
- Sch. 1 Pt. 4B table substituted by [S.I. 2023/316 art. 27\(6\)Sch. 10](#)
- Sch. 1 Pt. 4B table substituted by [S.I. 2024/242 art. 26\(6\)Sch. 10](#)
- Sch. 2 para. 17(6)(b)(iiia) and word inserted by [S.I. 2021/786 Sch. 3 para. 9\(a\)](#)
- Sch. 2 para. 17(6)(b)(iiia) inserted by [S.I. 2022/177 art. 5\(8\)\(a\)](#)
- Sch. 2 para. 14(c)(iv) words omitted by [S.I. 2008/698 reg. 4\(15\)](#)
- Sch. 2 para. 1A(1)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(iii\)\(aa\)](#)
- Sch. 2 para. 1A(1)(a) words substituted by [S.I. 2017/725 Sch. 5 para. 3\(f\)\(iii\)\(bb\)](#)
- Sch. 3 para. 1(2) words substituted by [S.I. 2004/2825 reg. 2\(5\)](#)
- Sch. 4 para. 10(1)(a) word substituted by [S.I. 2001/1785 reg. 3\(c\)\(i\)](#)
- Sch. 4 para. 10(1)(b) word substituted by [S.I. 2001/1785 reg. 3\(c\)\(ii\)](#)
- Sch. 7 para. 80 inserted by [S.I. 2020/482 art. 4\(2\)](#)
- Sch. 7 para. 41(1A) inserted by [S.I. 2020/618 reg. 3\(11\)\(b\)\(ii\)](#)
- Sch. 7 para. 81 inserted by [S.I. 2020/989 art. 10\(2\)](#)
- Sch. 7 para. 82 inserted by [S.I. 2021/886 art. 12\(2\)](#)
- Sch. 7 para. 83 inserted by [S.I. 2023/1218 art. 8\(12\)](#)
- Sch. 7 para. 41(1A)(d) inserted by [S.I. 2023/640 reg. 3\(7\)\(a\)](#)
- Sch. 7 para. 41(1A) substituted by [S.I. 2021/1405 reg. 3\(7\)\(b\)\(i\)](#)
- Sch. 8 para. 65(1) Sch. 8 para. 65 renumbered as Sch. 8 para. 65(1) by [S.I. 2023/134 Sch. para. 3\(b\)\(i\)](#)
- Sch. 8 para. 27(1A) inserted by [S.I. 2020/618 reg. 3\(12\)\(a\)\(ii\)](#)
- Sch. 8 para. 70 inserted by [S.I. 2020/989 art. 3\(2\)](#)
- Sch. 8 para. 71 inserted by [S.I. 2020/989 art. 16\(2\)](#)
- Sch. 8 para. 12A inserted by [S.I. 2023/134 Sch. para. 3\(a\)](#)
- Sch. 8 para. 65(2) inserted by [S.I. 2023/134 Sch. para. 3\(b\)\(ii\)](#)
- Sch. 8 para. 27(5A) inserted by [S.I. 2023/894 reg. 2\(1\)\(b\)\(2\)](#)
- Sch. 8 para. 27(1A) words inserted by [S.I. 2021/1405 reg. 3\(8\)\(a\)\(i\)](#)
- Sch. 8 para. 27(1A) words inserted by [S.I. 2023/640 reg. 3\(8\)\(a\)](#)
- Sch. 8 para. 12(1)(a) words substituted by [S.I. 2020/482 art. 4\(3\)](#)
- Sch. 8 para. 12(1)(a) words substituted by [S.I. 2020/989 art. 10\(3\)](#)
- Sch. 8 para. 12(1)(a) words substituted by [S.I. 2021/886 art. 12\(3\)](#)
- reg. 13(3A)(a) words inserted by [2020 c. 17 Sch. 24 para. 318](#)

- reg. 15(1)(b) amendment to earlier affecting provision S.I. 2020/409, reg. 6(2) by [S.I. 2021/476 reg. 4\(6\)](#)
- reg. 15(1)(b) words omitted (temp.) by [S.I. 2020/409 reg. 4](#)
- reg. 15(1)(bc) substituted by [S.I. 2020/354 reg. 8\(3\)](#)
- reg. 51(3)(c)(iva) inserted by [S.I. 2021/786 Sch. 3 para. 3\(c\)](#)
- reg. 51(3)(c)(va) inserted by [S.I. 2022/177 art. 5\(3\)\(c\)](#)
- reg. 85A(3A)(c) and word inserted by [S.I. 2020/1372 reg. 10\(2\)\(b\)](#)
- reg. 85A(3B) inserted by [S.I. 2020/683 reg. 3\(2\)\(a\)](#)
- reg. 85A(4)(h)(iv) and word inserted by [S.I. 2021/1034 reg. 2\(3\)\(b\)\(4\)](#)
- reg. 85A(4)(zza)(zzb) inserted by [S.I. 2021/1034 reg. 2\(2\)\(4\)](#)
- reg. 85A(4)(zzb) word substituted by [S.I. 2022/344 reg. 2\(2\)reg. 2\(5\)\(b\)](#)
- reg. 85A(4)(zzc) inserted by [S.I. 2022/344 reg. 2\(3\)reg. 2\(5\)\(b\)](#)
- reg. 85A(4)(zzc)(i) word omitted by [S.I. 2022/990 reg. 2\(1\)\(a\)reg. 2\(2\)\(b\)](#)
- reg. 85A(4)(zzc)(iii) inserted by [S.I. 2022/990 reg. 2\(1\)\(c\)reg. 2\(2\)\(b\)](#)
- reg. 85A(4)(zzc)(ii) word inserted by [S.I. 2022/990 reg. 2\(1\)\(b\)reg. 2\(2\)\(b\)](#)
- reg 85A(4)(zzd) inserted by [S.I. 2023/532 reg. 2\(1\)reg. 2\(2\)\(b\)](#)
- reg. 85A(4)(zze) inserted by [S.I. 2023/1144 reg. 2\(1\)reg. 2\(2\)\(b\)](#)
- reg. 85A(4)(zd) inserted by [S.I. 2020/683 reg. 3\(2\)\(c\)](#)
- reg. 85A(4)(ze)(zf) inserted by [S.I. 2020/1309 reg. 55\(2\)\(b\)](#)
- reg. 85A(5) inserted by [S.I. 2020/683 reg. 3\(2\)\(d\)](#)
- reg. 85A(6) inserted by [S.I. 2020/1309 reg. 55\(2\)\(c\)](#)
- reg. 105(10A)(ab) inserted by [S.I. 2020/618 reg. 3\(3\)\(b\)](#)
- reg. 105(10A)(ac)(ad) inserted by [S.I. 2021/1405 reg. 3\(3\)](#)
- reg. 105(10A)(ae) inserted by [S.I. 2023/640 reg. 3\(3\)](#)
- reg. 110(10)(ab) inserted by [S.I. 2020/618 reg. 3\(4\)\(a\)](#)
- reg. 110(10)(ab) word omitted by [S.I. 2021/1405 reg. 3\(4\)\(a\)](#)
- reg. 110(10)(ac)(ad) inserted by [S.I. 2021/1405 reg. 3\(4\)\(b\)](#)
- reg. 110(10)(ad) word omitted by [S.I. 2023/640 reg. 3\(4\)\(a\)](#)
- reg. 110(10)(ae) inserted by [S.I. 2023/640 reg. 3\(4\)\(b\)](#)
- reg. 113(3B) inserted by [S.I. 2020/618 reg. 3\(5\)\(c\)](#)
- reg. 113(3B) words substituted by [S.I. 2021/1405 reg. 3\(5\)](#)
- reg. 113(3B)(d)(e) inserted by [S.I. 2023/640 reg. 3\(5\)](#)
- reg. 137A words omitted by [S.I. 2020/618 reg. 3\(9\)](#)
- reg. 140(1)(h)(iiia) inserted by [S.I. 2021/786 Sch. 3 para. 4\(c\)](#)
- reg. 140(1)(h)(iva) inserted by [S.I. 2022/177 art. 5\(4\)\(c\)](#)
- reg. 146A(1)(e)(iiia) inserted by [S.I. 2021/786 Sch. 3 para. 5\(c\)](#)
- reg. 146A(1)(e)(iva) inserted by [S.I. 2022/177 art. 5\(5\)\(c\)](#)