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## STATUTORY INSTRUMENTS

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# 1999 No. 929

## Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules) 1999

### PART IX

#### PROCEEDS OF CRIME (SCOTLAND) ACT 1995

##### Interpretation and application

**3.9.1**—(1) In this Part—  
“the Act” means the Proceeds of Crime (Scotland) Act 1995 <sup>M1</sup>; and  
“administrator” means the person appointed under paragraph 1(1) of Schedule 1 to the Act.

(2) This Part applies to proceedings under sections 28, 29, 30, 31 and 33 of, and paragraphs 1, 2, 4, 6 and 12 of Schedule 1 to, the Act.

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##### Marginal Citations

**M1** 1995 c.43.

##### Service of restraint orders

**3.9.2** Where the sheriff pronounces an interlocutor making a restraint order under section 28(1) of the Act (application for restraint order), the prosecutor shall serve a copy of that interlocutor on every person named in the interlocutor as restrained by the order.

##### Recall or variation of restraint orders

**3.9.3**—(1) An application to the sheriff under any of the following provisions of the Act shall be made by note in the process containing the interlocutor making the restraint order to which the application relates—

- (a) section 29(4) or (5) (recall of restraint orders in relation to realisable property);
- (b) section 30(3) or (4) (recall of restraint orders in relation to forfeitable property);
- (c) section 31(1) (variation or recall of restraint order).

(2) In respect of an application by note under paragraph (1)(c) by a person having an interest for an order for variation or recall under section 31(1)(b) of the Act—

- (a) the note shall be lodged in process within 21 days after service of the restraint order on that person or within such other period as the sheriff thinks fit; and
- (b) the period of notice for lodging answers to the note shall be 14 days or such other period as the sheriff thinks fit.

### **Applications for interdict**

**3.9.4**—(1) An application to the sheriff under section 28(8) of the Act (interdict) may be made—

- (a) in the application made under section 28(1) of the Act; or
- (b) if made after a restraint order has been made, by note in the process of the application for that order.

(2) An application under section 28(8) of the Act by note under paragraph (1)(b) shall not be intimated, served or advertised before that application is granted.

### **Applications in relation to arrestment**

**3.9.5**—(1) An application to the sheriff under section 33(1) of the Act (arrestment of property affected by restraint order) by the prosecutor for warrant for arrestment may be made—

- (a) in the application made under section 28(1) of the Act; or
- (b) if made after a restraint order has been applied for, by note in the process of the application for that order.

(2) An application to the sheriff under section 33(2) of the Act, to loose, restrict or recall an arrestment shall be made by note in the process of the application for the restraint order.

(3) An application to the sheriff under section 33(4) of the Act (recall or restriction of arrestment) shall be made by note in the process containing the interlocutor making the restraint order to which the application relates.

### **Appeals to the Court of Session**

**3.9.6**—(1) This rule applies to appeals against an interlocutor of the sheriff refusing, varying or recalling or refusing to vary or recall a restraint order.

(2) An appeal to which this rule applies shall be marked within 14 days after the date of the interlocutor concerned.

(3) An appeal to which this rule applies shall be marked by writing a note of appeal on the interlocutor sheet, or other written record containing the interlocutor appealed against, or on a separate sheet lodged with the sheriff clerk, in the following terms:— “The applicant appeals to the Court of Session.”.

(4) A note of appeal to which this rule applies shall—

- (a) be signed by the appellant;
- (b) bear the date on which it is signed; and
- (c) where the appellant is represented, specify the name and address of the solicitor or other agent who will be acting for him in the appeal.

(5) The sheriff clerk shall transmit the process within 4 days after the appeal is marked to the Deputy Principal Clerk of Session.

(6) Within the period specified in paragraph (5), the sheriff clerk shall—

- (a) send written notice of the appeal to every other party; and
- (b) certify on the interlocutor sheet that he has done so.

(7) Failure of the sheriff clerk to comply with paragraph (6) shall not invalidate the appeal.

### **Applications for appointment of administrators**

**3.9.7**—(1) An application to the sheriff under paragraph 1 of Schedule 1 to the Act (appointment of administrators) shall be made—

- (a) where made after a restraint order has been made, by note in the process of the application for that order; or
- (b) in any other case, by summary application.

(2) The notification to be made by the sheriff clerk under paragraph 1(3)(a) of Schedule 1 to the Act shall be made by intimation of a copy of the interlocutor to the person required to give possession of property to an administrator.

### **Incidental applications in an administration**

**3.9.8**—(1) An application to the sheriff under any of the following provisions of Schedule 1 to the Act shall be made by note in the process of the application for appointment of the administrator—

- (a) paragraph 1(1) with respect to an application after appointment of an administrator to require a person to give property to him;
- (b) paragraph 1(4) (making or altering a requirement or removal of administrator);
- (c) paragraph 1(5) (appointment of new administrator on death, resignation or removal of administrator);
- (d) paragraph 2(1)(n) (directions as to functions of administrator);
- (e) paragraph 4 (directions for application of proceeds).

(2) An application to the sheriff under any of the following provisions of Schedule 1 to the Act shall be made in the application for appointment of an administrator under paragraph 1(1) of that Schedule or, if made after the application has been made, by note in the process—

- (a) paragraph 2(1)(o) (special powers of administrator);
- (b) paragraph 2(3) (vesting of property in administrator);
- (c) paragraph 12 (order to facilitate the realisation of property).

### **Requirements where order to facilitate realisation of property considered**

**3.9.9** Where the sheriff considers making an order under paragraph 12 of Schedule 1 to the Act (order to facilitate the realisation of property)—

- (a) the sheriff shall fix a date for a hearing in the first instance; and
- (b) the applicant or noter, as the case may be, shall serve a notice in Form 16 on any person who has an interest in the property.

### **Documents for Accountant of Court**

**3.9.10**—(1) A person who has lodged any document in the process of an application for the appointment of an administrator shall forthwith send a copy of that document to the Accountant of Court.

(2) The sheriff clerk shall transmit to the Accountant of Court any part of the process as the Accountant of Court may request in relation to an administration which is in dependence before the sheriff unless such part of the process is, at the time of request, required by the sheriff.

### **Procedure for fixing and finding caution**

**3.9.11** Rules 9 to 12 of the Act of Sederunt (Judicial Factors Rules) 1992 (fixing and finding caution in judicial factories)<sup>M2</sup> shall, with the necessary modifications, apply to the fixing and finding of caution by an administrator under this Part as they apply to the fixing and finding of caution by a judicial factor.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules) 1999. 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

**Marginal Citations**

M2 S.I. 1992/272.

**Administrator’s title to act**

**3.9.12** An administrator appointed under this Part shall not be entitled to act until he has obtained a copy of the interlocutor appointing him.

**Duties of administrator**

**3.9.13**—(1) The administrator shall, as soon as possible, but within three months after the date of his appointment, lodge with the Accountant of Court—

- (a) an inventory of the property in respect of which he has been appointed;
- (b) all vouchers, securities, and other documents which are in his possession; and
- (c) a statement of that property which he has in his possession or intends to realise.

(2) An administrator shall maintain accounts of his intromissions with the property in his charge and shall, subject to paragraph (3)—

- (a) within six months after the date of his appointment; and
- (b) at six monthly intervals after the first account during the subsistence of his appointment,

lodge with the Accountant of Court an account of his intromissions in such form, with such supporting vouchers and other documents, as the Accountant of Court may require.

(3) The Accountant of Court may waive the lodging of an account where the administrator certifies that there have been no intromissions during a particular accounting period.

**State of funds and scheme of division**

**3.9.14**—(1) The administrator shall—

- (a) where there are funds available for division, prepare a state of funds after application of sums in accordance with paragraph 4(2) of Schedule 1 to the Act, and a scheme of division amongst those who held property which has been realised under the Act and lodge them and all relevant documents with the Accountant of Court; or
- (b) where there are no funds available for division, prepare a state of funds only and lodge it with the Accountant of Court, and give to the Accountant of Court such explanations as he shall require.

(2) The Accountant of Court shall—

- (a) make a written report on the state of funds and any scheme of division including such observations as he considers appropriate for consideration by the sheriff; and
- (b) return the state of funds and any scheme of division to the administrator with his report.

(3) The administrator shall, on receiving the report of the Accountant of Court—

- (a) lodge in process the report, the state of funds and any scheme of division;
- (b) intimate a copy of it to the prosecutor; and
- (c) intimate to each person who held property which has been realised under the Act a notice stating—
  - (i) that the state of funds and scheme of division or the state of funds only, as the case may be, and the report of the Accountant of Court, have been lodged in process; and

- (ii) the amount for which that person has been ranked, and whether he is to be paid in full, or by a dividend, and the amount of it, or that no funds are available for payment.

### **Objections to scheme of division**

**3.9.15**—(1) A person wishing to be heard by the sheriff in relation to the distribution of property under paragraph 4(3) of Schedule 1 to the Act shall lodge a note of objection in the process to which the scheme of division relates within 21 days of the date of the notice intimated under rule 3.9.14(3) (c).

(2) After the period for lodging a note of objection has expired and no note of objection has been lodged, the administrator may apply by motion for approval of the scheme of division and state of funds, or the state of funds only, as the case may be.

(3) After the period for lodging a note of objection has expired and a note of objection has been lodged, the sheriff shall dispose of such objection after hearing any objector and the administrator and making such inquiry as he thinks fit.

(4) If any objection is sustained to any extent, the necessary alterations shall be made to the state of funds and any scheme of division and shall be approved by the sheriff.

### **Application for discharge of administrator**

**3.9.16**—(1) Where the scheme of division is approved by the sheriff and the administrator has paid, delivered or conveyed to the persons entitled the sums or receipts allocated to them in the scheme, the administrator may apply for his discharge.

(2) An application to the sheriff for discharge of the administrator shall be made by note in the process of the application under paragraph 1(1) of Schedule 1 to the Act.

### **Appeals against determination of outlays and remuneration**

**3.9.17** An appeal to the sheriff under paragraph 6(2) of Schedule 1 to the Act (appeal against a determination by the Accountant of Court) shall be made by note in the process of the application in which the administrator was appointed.

### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules) 1999. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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#### Changes and effects yet to be applied to :

- schedule am by [S.S.I. 2008/111 para 2](#)
- schedule am by [S.S.I. 2008/335 para 2](#) schedule
- schedule am by [S.S.I. 2008/375 para 2](#) schedule
- rule. 3.8.4(2) word substituted by [S.S.I. 2003/26 para. 3\(5\)](#)
- rule. 2.12(1)(b) word omitted by [S.S.I. 2003/26 para. 3\(4\)\(a\)](#)
- rule. 2.12(1)(d) and word inserted by [S.S.I. 2003/26 para. 3\(4\)\(b\)](#)
- rule. 2.11(5) inserted by [S.S.I. 2003/26 para. 3\(3\)](#)
- Chapter 3 pt 4 (rules 3.4.1 – 3.4.8) subst (with transtl provns) by [S.S.I. 2010/324 para 2\(4\)](#)
- Chapter 3 pt 34 (rule 3.34) added by [S.S.I. 2010/416 para 9\(2\)](#)
- Chapter 3 pt 34 (rules 3.34.1 – 3.34.8) rev (with transtl savings) by [S.S.I. 2010/416 para 9\(2\)\(4\)](#)
- Part 35 (rules 3.35.1 - 3.35.9) added by [S.S.I. 2008/335 para 2](#)
- Part 37 (rule 3371) added by [S.S.I. 2009/109 para 2](#)
- Part 39 (rules 3391 -33915) added by [S.S.I. 2009/320 para 2](#)
- Part 45 rule 3.45.2(a)(iii) words inserted by [S.S.I. 2017/242 para. 3\(2\)](#)

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

- Act by [S.S.I. 2000/387 art.2\(3\)](#)

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

- Pt. XLII inserted by [S.S.I. 2012/271 para. 10\(2\)](#)
- Pt. 34 inserted by [S.S.I. 2008/9 para. 2\(2\)](#)
- Pt. 38 inserted by [S.S.I. 2009/294 para. 18](#)
- Pt. 41 Ch. 41 renumbered as Pt. 41 by [S.S.I. 2012/188 para. 12\(2\)](#)
- Pt. 43 inserted by [S.S.I. 2013/293 para. 3](#)
- Pt. 44 rule 3.44.1-3.44.3 inserted by [S.S.I. 2014/302 para. 7\(2\)](#)
- Pt. 47 inserted by [S.S.I. 2016/319 para. 3\(3\)](#)
- Pt. 48 inserted by [S.S.I. 2017/211 art. 2\(3\)](#)
- Pt. 49 inserted by [S.S.I. 2017/386 para. 2](#)
- Pt. 50 heading substituted by [S.S.I. 2023/223 para. 2\(3\)\(a\)](#)
- Pt. 53 inserted by [S.S.I. 2021/452 para. 2\(2\)](#)
- Ch. 1A inserted by [S.S.I. 2013/91 rule 3\(3\)](#)
- Ch. 2Pt. 27 inserted by [S.S.I. 2004/455 art. 2\(4\)](#)
- Ch. 2rule 2.42 inserted by [S.S.I. 2012/271 para. 3\(2\)](#)
- Ch. 2Pt. 22 revoked by [S.S.I. 2004/455 art. 2\(2\)](#)
- Ch.3 Pt.XIV added by [S.S.I. 2000/148 art. 2](#)
- Ch.3 Pt XV added by [S.S.I. 2000/148 art.2](#)
- Ch. 3Pt. 18 inserted by [S.S.I. 2002/130 para. 2\(3\)](#)
- Ch. 3Pt. 19 inserted by [S.S.I. 2002/563 para. 2\(2\)](#)
- Ch. 3Pt. 36 inserted by [S.S.I. 2008/365 para. 6](#)
- Ch. 3 Pt. 40 inserted by [S.S.I. 2011/386 para. 7\(2\)](#)
- Ch. 3 Pt. 41 inserted by [S.S.I. 2011/386 para. 8\(2\)](#)
- Ch. 3Pt. 45 inserted by [S.S.I. 2014/371 para. 4\(2\)](#)
- Ch. 3Pt. 46 inserted by [S.S.I. 2015/283 para. 7\(2\)](#)
- Ch. 3Pt. 50 inserted by [S.S.I. 2017/459 para. 2\(2\)](#)

- Ch. 3Pt. 51 inserted by S.S.I. 2017/460 para. 2(2)
- Ch. 3 Pt. 52 inserted by S.S.I. 2020/166 para. 4(2)
- Ch. 3 Pt. 54 inserted by S.S.I. 2023/62 para. 2(2)
- Ch. 3Pt. 26 omitted by S.S.I. 2015/419 para. 9(6)
- Ch. 3Pt. 6 revoked by S.S.I. 2002/563 para. 2(3)
- Ch. 3 Pt. 25 revoked by S.S.I. 2023/62 para. 3(1)(a)
- Ch. 3 Pt. 29 revoked by S.S.I. 2023/62 para. 3(1)(b)
- Ch. 3 Pt. 49 heading words inserted by S.S.I. 2019/140 para. 2(2)(a)
- Sch.1 Forms 11A-11B added by S.S.I. 2000/387 art. 2(5). Sch
- Sch 1 Forms 20–24 added by S.S.I. 2001/142 rule 3(1)(3)
- Sch 1 Forms 6A6B added by S.S.I. 2002/7 para 3(1)para 3(4)(a)Sch 2
- Sch. 1 Form 30 asterisk inserted by S.S.I. 2011/193 para. 16(3)(c)
- Sch. 1 Form 30a asterisk inserted by S.S.I. 2011/193 para. 16(3)(c)
- Sch. 1 Form 2A inserted by S.S.I. 2002/130 Sch.
- Sch. 1 Form 3A inserted by S.S.I. 2002/130 Sch.
- Sch. 1 Form 25-32 inserted by S.S.I. 2004/455 Sch.
- Sch. 1 Form 33 inserted by S.S.I. 2008/9 Sch. 1
- Sch. 1 Form 5960 inserted by S.S.I. 2012/271 para. 10(3)
- Sch. 1 Forms 6ZA6ZB inserted by S.S.I. 2013/135 para. 2(4)(a)Sch. 1
- Sch. 1 Form 61-68 inserted by S.S.I. 2014/371 para. 4(3)Sch. 3
- Sch. 1 Form 73-75 inserted by S.S.I. 2017/460 sch.
- Sch 1 Form 7 subst by S.S.I. 2002/7 para 3(1)para 3(4)(b)Sch 2
- Sch. 1 Form 11A substituted by S.S.I. 2011/386 Sch. Pt. 1
- Sch. 1 Form 11B substituted by S.S.I. 2011/386 Sch. Pt. 1
- Sch. 1 Form 55A substituted for Sch. Form 5 by S.S.I. 2009/294 para. 3(5)Sch. 2
- Sch. 1 Form 59 symbol inserted by S.S.I. 2013/135 para. 6(2)
- Sch. 1 Form 69 text amended by S.S.I. 2016/102 para. 4(4)
- Sch. 1 Form 4 word substituted by S.S.I. 2009/294 para. 3(4)
- Sch. 1 Form 11C word substituted by S.S.I. 2013/135 para. 2(4)(c)
- Sch. 1 para. 2Form 11E words deleted by S.S.I. 2014/302 para. 7(3)(d)
- Sch. 1 para. 2Form 11F words deleted by S.S.I. 2014/302 para. 7(4)(d)
- Sch. 1 Form 5 words inserted by S.S.I. 2011/193 para. 10(2)(a)
- Sch. 1 Form 30 words inserted by S.S.I. 2011/193 para. 16(3)(b)
- Sch. 1 Form 30a words inserted by S.S.I. 2011/193 para. 16(3)(b)
- Sch. 1 Form 7 words inserted by S.S.I. 2013/135 para. 2(4)(b)
- Sch. 1 Form 70 words inserted by S.S.I. 2016/102 para. 4(5)
- sch. 1 Form 61 words inserted by S.S.I. 2017/211 art. 2(5)(a)
- sch. 1 Form 61 words inserted by S.S.I. 2017/211 art. 2(5)(b)
- Sch. 1 Form 5 words omitted by S.S.I. 2011/193 para. 10(2)(b)
- Sch. 1 Form 30 words omitted by S.S.I. 2011/193 para. 16(3)(a)
- Sch. 1 Form 30a words omitted by S.S.I. 2011/193 para. 16(3)(a)
- Sch. 1 para. 2Form 11E words omitted by S.S.I. 2014/302 para. 7(3)(b)
- Sch. 1 para. 2Form 11F words omitted by S.S.I. 2014/302 para. 7(4)(b)
- Sch. 1 Form 60 words substituted by S.S.I. 2013/135 para. 6(3)
- Sch. 1 para. 2Form 11E words substituted by S.S.I. 2014/302 para. 7(3)(a)
- Sch. 1 para. 2Form 11E words substituted by S.S.I. 2014/302 para. 7(3)(c)
- Sch. 1 para. 2Form 11F words substituted by S.S.I. 2014/302 para. 7(4)(a)
- Sch. 1 para. 2Form 11F words substituted by S.S.I. 2014/302 para. 7(4)(c)
- sch. 1 Form A1 words substituted by S.S.I. 2017/186 para. 5(3)
- sch 1 rev in pt (with transtl savings by S.S.I. 2010/416 para 9(3)(d)(4)
- Sch. 1 Appendix Forms 6970 inserted by S.S.I. 2015/283 para. 7(3)Sch. 1
- rule 3.16.10-3.16.13 inserted by S.S.I. 2002/146 para. 2(2)(e)
- rule 3.11.22-3.11.24 inserted by S.S.I. 2008/41 para. 2(3)
- rule 3.17.6-3.17.8 inserted by S.S.I. 2019/146 para. 3(2)(e)
- rule 3.1.3- 3.1.12 added by S.S.I. 2000/387 art.2(4)
- rules 3.16.1–3.16.9 (Pt XVI) added by S.S.I. 2001/142 rule 3(1)(2)
- rules 3.17.1–3.17.5 (Pt XVII) added by S.S.I. 2002/129 rule 2
- rule 2.22A added by S.S.I. 2002/7 para 3(1)(3)

- rules 3.21.13.21.2 (Pt XXI) added by S.S.I. 2003/261 rule 2
- rules 3.20.1–3.20.3 (Pt XX) added by S.S.I. 2003/27 rule 2
- rules 3.22.1–3.22.3 (Pt XXII) added by S.S.I. 2003/319 art 2
- rules 3.23.1–3.23.3 (Pt XXIII) added by S.S.I. 2003/346 rule 2
- rules 3.24.1–3.24.5 (Pt XXIV) added by S.S.I. 2003/556 rule 2
- rules 3.19.6–3.19.24 added by S.S.I. 2003/98 rule 2(1)rule 2(2)(b)
- rule 3.16.3 added by S.S.I. 2004/197 rule 3(1)(7)
- rules 3.25.1–3.25.6 (Pt XXV) added by S.S.I. 2004/222 art 2
- rules 3.25.1–3.25.6 (Ch 3Pt XXVI) added by S.S.I. 2004/334 rule 2
- rules 3.29.1–3.29.4 (Pt XXIX) added by S.S.I. 2005/473 rule 2(1)(3)
- rules 3.30.1–3.30.4 (Ch 3Pt XXX) added by S.S.I. 2005/504 rule 2
- rules 3.28.1–3.28.5 (Ch 3Pt XXVIII) added by S.S.I. 2005/61 rule 2
- rule 3.31.1 added by S.S.I. 2006/437 rule 2
- rule 3.31.2 added by S.S.I. 2006/437 rule 2
- rules 3.32.13.32.3 added by S.S.I. 2006/437 rule 2
- rule 2.18A added by S.S.I. 2009/107 para 4
- rules 3.33.63.33.7 added (with transtl provns) by S.S.I. 2010/340 paras 36
- rule 3.15.2 am by S.S.I. 2004/197 rule 3(1)rule 3(6)(b)
- rule 3.25.1 am by S.S.I. 2005/473 rule 2(1)rule 2(2)(a)
- rules 3.32.23.32.3 am by S.S.I. 2007/233 rule 2
- rule 3.35.6 am by S.S.I. 2008/375 para 2
- rule 3.19.20A3.19.20B and cross-heading inserted by S.S.I. 2013/241 art. 2
- rule 3.19.7A inserted by S.S.I. 2016/319 para. 3(2)
- rule 3.48.3 inserted by S.S.I. 2017/211 art. 2(4)(b)
- rule 3.49.4 inserted by S.S.I. 2019/140 para. 2(2)(b)
- rule 3.19.4A inserted by S.S.I. 2019/146 para. 3(3)(f)
- rule 3.19.5A inserted by S.S.I. 2019/146 para. 3(3)(h)
- rule 3.41.1A inserted by S.S.I. 2023/196 para. 6(2)(a)
- rule 3.50.3-3.50.7 inserted by S.S.I. 2023/223 para. 2(3)(c)
- rule 3.45.2-3.45.9 omitted by S.S.I. 2022/329 para. 4(3)
- rules 3.25.1–3.25.6 renumbered (as rules 3.26.1–3.26.6) (2.1.2006) by S.S.I. 2005/648 rule 3(1)(3)
- rules 3.25.53.25.6 replaced (by rules 3.25.5, 3.25.6, 3.25.7) by S.S.I. 2005/473 rule 2(1)rule 2(2)(b)
- rule 3.35.4 rev by S.S.I. 2008/375 para 2
- rule 2.22A rev (with transtl provns) by S.S.I. 2010/324 para 2(3)
- rule 3.15.2 rev in pt by S.S.I. 2004/197 rule 3(1)rule 3(6)(a)
- rule 3.19.1 subst by S.S.I. 2003/98 rule 2(1)rule 2(2)(a)
- rule 3.35.5 subst by S.S.I. 2008/375 para 2
- rule 3.33.1 subst (with transtl provns) by S.S.I. 2010/340 paras 36
- rule 3.33.5 subst (with transtl provns) by S.S.I. 2010/340 paras 36
- rule 3.1.12 substituted by S.S.I. 2011/386 para. 6(3)
- rule 3.16.4 heading substituted by S.S.I. 2013/171 rule 2(3)
- rule 3.35.8 heading substituted by S.S.I. 2015/419 para. 9(7)(b)
- rule 3.41.2 heading substituted by S.S.I. 2020/28 para. 5(2)(a)(i)
- rule 3.41.3 heading substituted by S.S.I. 2020/28 para. 5(2)(b)(i)
- rule 3.50.1 substituted by S.S.I. 2023/223 para. 2(3)(b)
- rule 3.41.1 word substituted by S.S.I. 2012/188 para. 12(3)(a)
- rule 3.16.1 words inserted by S.S.I. 2002/146 para. 2(2)(a)(i)
- rule 3.16.1 words inserted by S.S.I. 2002/146 para. 2(2)(a)(ii)
- rule 3.16.1 words inserted by S.S.I. 2002/146 para. 2(2)(a)(iii)
- rule 3.16.1 words inserted by S.S.I. 2005/445 art. 2Sch. para. 29(1)(a)(ii)
- rule 3.45.1 words inserted by S.S.I. 2017/211 art. 2(2)(a)(i)
- rule 3.45.1 words inserted by S.S.I. 2017/211 art. 2(2)(a)(ii)
- rule 3.45.1 words inserted by S.S.I. 2017/211 art. 2(2)(a)(iii)
- rule 3.45.1 words inserted by S.S.I. 2017/211 art. 2(2)(a)(iv)
- rule 3.45.1 words inserted by S.S.I. 2017/211 art. 2(2)(a)(v)
- rule 3.48.1 words inserted by S.S.I. 2017/211 art. 2(4)(a)

- rule 3.17.2 cross-heading words inserted by S.S.I. 2019/146 para. 3(2)(a)(i)
- rule 3.17.3 cross-heading words inserted by S.S.I. 2019/146 para. 3(2)(b)(i)
- rule 3.17.4 cross-heading words inserted by S.S.I. 2019/146 para. 3(2)(c)(i)
- rule 3.19.2 heading words inserted by S.S.I. 2019/146 para. 3(3)(b)
- rule 3.19.2 cross-heading words inserted by S.S.I. 2019/146 para. 3(3)(c)(i)
- rule 3.19.3 cross-heading words inserted by S.S.I. 2019/146 para. 3(3)(d)(i)
- rule 3.19.4 cross-heading words inserted by S.S.I. 2019/146 para. 3(3)(e)(i)
- rule 3.19.5A words inserted by S.S.I. 2019/405 para. 3(7)(a)
- rule 3.16.1 words omitted by S.S.I. 2005/445 art. 2Sch. para. 29(1)(a)(i)
- rule 3.16.5 words substituted by S.S.I. 2005/445 art. 2Sch. para. 29(1)(a)(iii)
- rule 3.16.1 words substituted by S.S.I. 2013/293 para. 2(2)
- rule 3.46.2 heading words substituted by S.S.I. 2016/102 para. 4(2)
- rule 3.46.3 heading words substituted by S.S.I. 2016/102 para. 4(3)
- rule 3.45.2(a)(iii) and word inserted by S.S.I. 2017/211 art. 2(2)(b)(i)
- rule 3.45.2(a)(iii) words inserted by S.S.I. 2017/211 art. 2(2)(b)(ii)
- rule 3.1.9(c) words inserted by S.S.I. 2011/386 para. 6(2)
- rule 3.41.1 heading substituted by S.S.I. 2012/188 para. 12(3)(b)
- rule 3.35.8(1) omitted by S.S.I. 2015/419 para. 9(7)(a)
- rule 3.41.3(1) omitted by S.S.I. 2020/28 para. 5(2)(b)(ii)
- rule 3.16.4(1) substituted by S.S.I. 2013/171 rule 2(2)
- rule 3.17.3(1) substituted by S.S.I. 2019/146 para. 3(2)(b)(ii)
- rule 3.17.4(1) substituted by S.S.I. 2019/146 para. 3(2)(c)(ii)
- rule 3.17.5(1) substituted by S.S.I. 2019/146 para. 3(2)(d)
- rule 3.19.3(1) substituted by S.S.I. 2019/146 para. 3(3)(d)(ii)
- rule 3.19.4(1) substituted by S.S.I. 2019/146 para. 3(3)(e)(ii)
- rule 3.19.5(1) substituted by S.S.I. 2019/146 para. 3(3)(g)
- rule 3.16.6(1) words inserted by S.S.I. 2002/146 para. 2(2)(c)
- rule 3.16.8(1) words inserted by S.S.I. 2002/146 para. 2(2)(d)(i)(bb)
- rule 3.17.2(1) words inserted by S.S.I. 2019/146 para. 3(2)(a)(ii)
- rule 3.19.2(1) words inserted by S.S.I. 2019/146 para. 3(3)(c)(ii)
- rule 3.19.1(1) words inserted by S.S.I. 2019/405 para. 3(2)(a)
- rule 3.19.4A(1) words inserted by S.S.I. 2019/405 para. 3(5)(a)
- rule 3.19.5A(1) words inserted by S.S.I. 2019/405 para. 3(7)(b)
- rule 3.16.8(1) words substituted by S.S.I. 2002/146 para. 2(2)(d)(i)(aa)
- rule 3.41.2(1) words substituted by S.S.I. 2020/28 para. 5(2)(a)(ii)
- rule 3.19.5(1)(d) inserted by S.S.I. 2019/405 para. 3(6)
- rule 3.19.3(1)(e) inserted by S.S.I. 2019/405 para. 3(3)
- rule 3.16.4(1)(e) word omitted by S.S.I. 2002/146 para. 2(2)(b)(i)
- rule 3.16.4(1)(i) word inserted by S.S.I. 2013/293 para. 2(3)(a)
- rule 3.16.4(1)(ea)(eb) inserted by S.S.I. 2002/146 para. 2(2)(b)(ii)
- rule 3.16.8(1A) inserted by S.S.I. 2002/146 para. 2(2)(d)(ii)
- rule 3.19.4(1A) inserted by S.S.I. 2019/405 para. 3(4)(a)
- rule 3.16.8(1A) words substituted by S.S.I. 2013/293 para. 2(4)(b)
- rule 3.16.8(1ZA) inserted by S.S.I. 2013/293 para. 2(4)(a)
- rule 3.19.1(2) substituted by S.S.I. 2019/146 para. 3(3)(a)
- rule 3.19.1(2) word omitted by S.S.I. 2019/405 para. 3(2)(b)(i)
- rule 3.17.2(2) words inserted by S.S.I. 2019/146 para. 3(2)(a)(iii)
- rule 3.19.2(2) words inserted by S.S.I. 2019/146 para. 3(3)(c)(iii)(aa)
- rule 3.19.2(2) words inserted by S.S.I. 2019/146 para. 3(3)(c)(iii)(bb)
- rule 3.19.4A(2) words inserted by S.S.I. 2019/405 para. 3(5)(b)
- rule 3.41.2(2) words omitted by S.S.I. 2020/28 para. 5(2)(a)(iii)
- rule 3.45.12(2)(b) words substituted by S.S.I. 2022/329 para. 4(4)(a)
- rule 3.33.2(2)(d) substituted by S.S.I. 2007/339 para. 3(3)
- rule 3.33.1(2)(e) inserted by S.S.I. 2007/339 para. 3(2)
- rule 3.19.1(2)(e) omitted by S.S.I. 2019/405 para. 3(2)(b)(ii)
- rule 3.19.1(3) inserted by S.S.I. 2019/405 para. 3(2)(c)
- rule 3.19.4(3) inserted by S.S.I. 2019/405 para. 3(4)(b)
- rule 3.35.8(3) omitted by S.S.I. 2015/419 para. 9(7)(a)

- rule 3.17.2(3)(b) words inserted by S.S.I. 2019/146 para. 3(2)(a)(iv)
- rule 3.45.12(3)(b) words substituted by S.S.I. 2022/329 para. 4(4)(b)
- rule 3.16.8(4) inserted by S.S.I. 2002/146 para. 2(2)(d)(iii)
- rule 3.17.2(4) inserted by S.S.I. 2019/146 para. 3(2)(a)(v)
- rule 3.16.4(4)(a) word inserted by S.S.I. 2013/293 para. 2(3)(b)(i)
- rule 3.16.4(4)(b) words inserted by S.S.I. 2013/293 para. 2(3)(b)(ii)
- rule 3.4.8(4A) inserted by S.S.I. 2013/135 para. 2(3)
- rule 3.16.8(5) omitted by S.S.I. 2013/171 rule 2(4)
- rule 3.16.4(6) inserted by S.S.I. 2002/146 para. 2(2)(b)(iii)
- rule 3.54.4(6) words substituted by S.S.I. 2023/196 para. 6(2)(b)
- rule 3.45.11(8) word substituted by S.S.I. 2015/419 para. 9(8)(a)
- rule 3.45.11(9) word substituted by S.S.I. 2015/419 para. 9(8)(b)
- rule 1.2(4) added by S.S.I. 2009/164 para. 3
- rule 1A.2(1) word substituted by S.S.I. 2017/186 para. 5(2)(a)
- rule 1A.2(2)(a) words substituted by S.S.I. 2017/186 para. 5(2)(b)
- rule 1A.2(3) words substituted by S.S.I. 2017/186 para. 5(2)(c)
- rule 1A.2(6A) inserted by S.S.I. 2017/186 para. 5(2)(d)
- rule 2.12(1A) words substituted by S.S.I. 2008/365 para. 8(a)
- rule 2.22(2)(b) word substituted by S.S.I. 2009/294 para. 3(3)(a)
- rule 2.22(3)-(6) substituted for rule 2.22(3) by S.S.I. 2009/294 para. 3(3)(b)
- rule 2.42(3) word substituted by S.S.I. 2015/419 para. 9(5)
- rule 2.4(4A) inserted by S.S.I. 2009/294 para. 3(2)
- rule 2.11(6) inserted by S.S.I. 2011/193 para. 3(2)(b)
- rule 2.12(6)(b) words substituted by S.S.I. 2008/365 para. 8(a)
- rule 2.7(7ZA) inserted by S.S.I. 2013/135 para. 2(2)(c)
- rule 2.12(8) substituted by S.S.I. 2008/365 para. 8(b)
- rule 2.2A added by S.S.I. 2010/416 para 3
- rule 3.16 am by S.S.I. 2008/111 paras 234
- rule 3.24 words substituted by S.S.I. 2005/445 art. 2Sch. para. 29(1)(b)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(i)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(ii)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(iii)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(iv)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(v)
- rule 3.45(1) words omitted by S.S.I. 2022/329 para. 4(2)(a)(vi)
- rule 3.45(1) words substituted by S.S.I. 2022/329 para. 4(2)(b)
- rule 3.45(1) words substituted by S.S.I. 2022/329 para. 4(2)(c)
- Form 21 words inserted by S.S.I. 2013/293 para. 2(5)
- rule 24.01 substituted by S.S.I. 2011/193 para. 16(2)