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## STATUTORY INSTRUMENTS

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**2003 No. 2682**

# INCOME TAX

## The Income Tax (Pay As You Earn) Regulations 2003

<i>Made</i>	- - - -	<i>21st October 2003</i>
<i>Laid before the House of Commons</i>	- -	<i>30th October 2003</i>
<i>Coming into force</i>		<i>6th April 2004</i>

## THE INCOME TAX (PAY AS YOU EARN) REGULATIONS 2003

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218. Certificate that sum due  
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220. Transitional provisions, savings and revocations  
Signature

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PART 1 — GENERAL PROVISIONS

1. ***Continuity of the law***
2. Paragraph 1 does not apply to any change in the...
3. Anything which— (a) has been done, or has effect as...
4. Any reference (express or implied) in these Regulations or any...
5. Any reference (express or implied) in these Regulations to relevant...
6. Any reference (express or implied) in these Regulations to—
7. Any reference (express or implied) in these Regulations to general...
8. Paragraphs 4, 5, 6 and 7 apply only in so...
9. Paragraph 5 is without prejudice to the generality of paragraph...
10. These Regulations have effect in relation to tax liable, under...
11. Paragraph 10 is without prejudice to the generality of paragraphs...
12. Paragraphs 1 to 11 have effect instead of paragraph (b)...
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18. ***Due date for payments of tax in respect of tax periods ending before 6th April 2004***
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22. ***Interest on overpaid tax: disapplication of regulation 83 for tax years before the tax year ending 5th April 1997***
23. ***Interest on overpaid tax: provisions applying to tax years from 1992-93 to 1995-96***
24. ***Overpayments and underpayments of tax: tax years before the tax year ending 5th April 1997***

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25. *Overpayments and underpayments of tax: tax years before the tax year ending 5th April 2002*
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28. *Interpretation*

## SCHEDULE 2 — REVOCATIONS

Explanatory Note

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

- Pt. 3 Ch. 3 heading substituted by [S.I. 2007/2969 reg. 11](#)
- reg. 32 cross-heading substituted by [S.I. 2011/729 reg. 6](#)
- reg. 68 cross-heading omitted by [S.I. 2012/822 reg. 27\(a\)](#)
- reg. 68 heading substituted by [S.I. 2012/822 reg. 28](#)
- reg. 77 heading words inserted by [S.I. 2012/822 reg. 36](#)
- reg. 78 heading words inserted by [S.I. 2012/822 reg. 37](#)
- reg. 71 heading words substituted by [S.I. 2012/822 reg. 32](#)
- reg. 94 heading words substituted by [S.I. 2015/1927 reg. 10](#)
- reg. 85 heading words substituted by [S.I. 2015/1927 reg. 7\(a\)](#)
- reg. 117 heading word substituted by [S.I. 2018/267 reg. 16\(a\)](#)
- reg. 105 heading word substituted by [S.I. 2018/267 reg. 7\(a\)](#)
- Pt. 10 Ch. 4 heading words inserted by [S.I. 2012/822 reg. 48](#)
- Regulations applied (with modifications) by [S.I. 2016/606 reg. 87](#)
- reg. 2 words inserted by [S.I. 2007/1077 reg. 3](#)
- reg. 2 words inserted by [S.I. 2009/56 Sch. 2 para. 93](#)
- reg. 2 words inserted by [S.I. 2011/729 reg. 3\(a\)](#)
- reg. 2 words inserted by [S.I. 2015/1667 reg. 3\(a\)](#)
- reg. 2 words inserted by [S.I. 2015/1667 reg. 3\(d\)](#)
- reg. 2 words inserted by [S.I. 2015/171 reg. 2\(2\)\(b\)](#)
- reg. 2 words inserted by [S.I. 2015/171 reg. 2\(2\)\(c\)](#)
- reg. 2 words inserted by [S.I. 2015/171 reg. 2\(2\)\(d\)](#)
- reg. 2 words inserted by [S.I. 2018/267 reg. 3\(c\)](#)
- reg. 2 words inserted by [S.I. 2018/267 reg. 3\(d\)](#)
- reg. 2 words omitted by [S.I. 2014/992 art. 9\(2\)](#)
- reg. 2 words omitted by [S.I. 2015/1927 reg. 3](#)
- reg. 2 words omitted by [S.I. 2018/267 reg. 3\(a\)](#)
- reg. 2 words omitted by [S.I. 2018/267 reg. 3\(b\)](#)
- reg. 2 words substituted by [S.I. 2011/729 reg. 3\(b\)](#)
- reg. 2 words substituted by [S.I. 2014/2689 reg. 3](#)
- reg. 2 words substituted by [S.I. 2015/1667 reg. 3\(b\)](#)
- reg. 2 words substituted by [S.I. 2015/1667 reg. 3\(c\)](#)
- reg. 2 words substituted by [S.I. 2015/171 reg. 2\(2\)\(a\)](#)
- reg. 2(1) words inserted by [S.I. 2012/822 reg. 3](#)
- reg. 2(1) words inserted by [S.I. 2012/822 reg. 60\(a\)](#)
- reg. 2(1) words inserted by [S.I. 2017/414 reg. 2\(2\)\(c\)](#)
- reg. 2(1) words inserted by [S.I. 2018/1327 reg. 3\(a\)](#)
- reg. 2(1) words inserted by [S.I. 2018/1327 reg. 3\(b\)](#)
- reg. 2(1) words inserted by [S.I. 2018/1327 reg. 3\(c\)](#)
- reg. 2(1) words inserted by [S.I. 2018/1327 reg. 3\(d\)](#)
- reg. 2(1) words omitted by [S.I. 2013/521 reg. 6\(a\)](#)
- reg. 2(1) words omitted by [S.I. 2013/521 reg. 6\(b\)](#)
- reg. 2(1) words omitted by [S.I. 2014/472 reg. 3](#)
- reg. 2(1) words substituted by [S.I. 2010/668 reg. 15\(a\)](#)
- reg. 2(1) words substituted by [S.I. 2010/668 reg. 15\(b\)](#)
- reg. 2(1) words substituted by [S.I. 2012/822 reg. 60\(b\)](#)
- reg. 2(1) words substituted by [S.I. 2015/2 reg. 2\(2\)](#)
- reg. 2(1) words substituted by [S.I. 2017/414 reg. 2\(2\)\(a\)](#)
- reg. 2(1) words substituted by [S.I. 2017/414 reg. 2\(2\)\(b\)](#)
- reg. 2(1) words substituted by [S.I. 2017/414 reg. 2\(2\)\(d\)](#)
- reg. 2(1) words substituted by [S.I. 2018/1327 reg. 3\(b\)](#)

- reg. 4(1)(d) omitted by [S.I. 2015/1927](#) reg. 4(a)
- reg. 4(2) words omitted by [S.I. 2015/1927](#) reg. 4(b)
- reg. 5 omitted by [S.I. 2015/1927](#) reg. 5
- reg. 10(4) words omitted by [S.I. 2013/521](#) reg. 7
- reg. 11(2) words omitted by [S.I. 2013/521](#) reg. 7
- reg. 11(2) words substituted by [S.I. 2012/822](#) reg. 5
- reg. 12(2) words omitted by [S.I. 2013/521](#) reg. 7
- reg. 17(2) word omitted by [S.I. 2015/2](#) reg. 2(3)(a)
- reg. 18(3) words omitted by [S.I. 2009/56](#) Sch. 2 para. 94(2)
- reg. 18(4) words substituted by [S.I. 2009/56](#) Sch. 2 para. 94(3)
- reg. 18(5) omitted by [S.I. 2009/56](#) Sch. 2 para. 94(4)
- reg. 19(1) word substituted by [S.I. 2009/56](#) Sch. 2 para. 95
- reg. 19(4) substituted by [S.I. 2015/2](#) reg. 2(4)
- reg. 23(5) words omitted by [S.I. 2014/2689](#) reg. 5
- reg. 28(5) words omitted by [S.I. 2014/2689](#) reg. 5
- reg. 34 omitted by [S.I. 2013/521](#) reg. 5
- reg. 34(1) words inserted by [S.I. 2012/822](#) reg. 64(a)
- reg. 35 omitted by [S.I. 2013/521](#) reg. 5
- reg. 36(2)(a) words inserted by [S.I. 2012/822](#) reg. 6(a)
- reg. 36(4) Table 2 words inserted by [S.I. 2007/2969](#) reg. 3
- reg. 37(2) word substituted by [S.I. 2012/822](#) reg. 65(a)
- reg. 37(2) words substituted by [S.I. 2011/729](#) reg. 8(a)
- reg. 37(4) words omitted by [S.I. 2011/729](#) reg. 8(b)(i)
- reg. 37(4) words omitted by [S.I. 2011/729](#) reg. 8(b)(ii)
- reg. 40(3) words substituted by [S.I. 2012/822](#) reg. 9(a)
- reg. 40(4) words substituted by [S.I. 2012/822](#) reg. 9(b)
- reg. 42(7)(g) words omitted by [S.I. 2007/2969](#) reg. 4(a)
- reg. 43(9)(c) word substituted by [S.I. 2007/2969](#) reg. 5
- reg. 46(1B) words inserted by [S.I. 2009/588](#) reg. 3(1)
- reg. 46(1B) words omitted by [S.I. 2012/822](#) reg. 66
- reg. 46(2) words inserted by [S.I. 2009/588](#) reg. 3(3)
- reg. 46(2) words substituted by [S.I. 2013/521](#) reg. 17(a)
- reg. 46(2) words substituted by [S.I. 2013/521](#) reg. 17(b)
- reg. 46(2) words substituted by [S.I. 2013/521](#) reg. 17(c)
- reg. 46(2C) words substituted by [S.I. 2011/729](#) reg. 10
- reg. 46(7) words substituted by [S.I. 2012/822](#) reg. 13
- reg. 47 heading substituted by [S.I. 2009/588](#) reg. 3(4)
- reg. 47(1) words inserted by [S.I. 2009/588](#) reg. 3(5)
- reg. 47(1) words omitted by [S.I. 2012/822](#) reg. 67
- reg. 47(2) words substituted by [S.I. 2007/2969](#) reg. 6(a)
- reg. 47(2)(a) substituted by [S.I. 2007/2969](#) reg. 6(b)
- reg. 48 heading substituted by [S.I. 2009/588](#) reg. 3(6)
- reg. 48(1) words inserted by [S.I. 2009/588](#) reg. 3(7)
- reg. 48(2) words substituted by [S.I. 2007/2969](#) reg. 7(a)
- reg. 48(2)(a) substituted by [S.I. 2007/2969](#) reg. 7(b)
- reg. 49 heading substituted by [S.I. 2009/588](#) reg. 3(8)
- reg. 49 heading words omitted by [S.I. 2011/729](#) reg. 11
- reg. 49(2)(a) substituted by [S.I. 2007/2969](#) reg. 8(a)
- reg. 50 heading substituted by [S.I. 2012/822](#) reg. 15
- reg. 50 word substituted by [S.I. 2012/822](#) reg. 16(b)
- reg. 50 word substituted by [S.I. 2012/822](#) reg. 16(c)
- reg. 50 words omitted by [S.I. 2012/822](#) reg. 16(d)
- reg. 50 words substituted by [S.I. 2012/822](#) reg. 16(a)
- reg. 51(2) substituted by [S.I. 2012/822](#) reg. 18(a)
- reg. 51(3)(a) substituted by [S.I. 2012/822](#) reg. 18(b)
- reg. 52(2)(g) words omitted by [S.I. 2007/2969](#) reg. 9(a)(i)
- reg. 52(11) word substituted by [S.I. 2007/2969](#) reg. 9(b)
- reg. 53 heading substituted by [S.I. 2012/822](#) reg. 20

- reg. 53(1) words substituted by S.I. 2012/822 reg. 21(a)
- reg. 53(2)(b)(ii) words substituted by S.I. 2012/822 reg. 21(b)
- reg. 53(3) word substituted by S.I. 2007/2969 reg. 10
- reg. 54 substituted by S.I. 2011/729 reg. 12
- reg. 55(3)(4)(5) words substituted by S.I. 2007/2969 reg. 12(a)
- reg. 55(3)(b) words substituted by S.I. 2007/2969 reg. 12(b)
- reg. 55(4)(b) words omitted by S.I. 2007/2969 reg. 12(c)(i)
- reg. 55(4)(i) word substituted by S.I. 2007/2969 reg. 12(c)(iii)
- reg. 55(5) words omitted by S.I. 2007/2969 reg. 12(d)
- reg. 56(2) word omitted by S.I. 2007/2969 reg. 13(a)
- reg. 57 heading substituted by S.I. 2007/2969 reg. 14(a)
- reg. 57(2) words substituted by S.I. 2007/2969 reg. 14(b)
- reg. 58 heading substituted by S.I. 2007/2969 reg. 15(a)
- reg. 58 heading substituted by S.I. 2012/822 reg. 25
- reg. 58(3) words substituted by S.I. 2007/2969 reg. 15(b)
- reg. 59(2) words omitted by S.I. 2012/822 reg. 26
- reg. 59(2) words substituted by S.I. 2007/2969 reg. 16
- reg. 61(3)(b) word substituted by S.I. 2007/2969 reg. 17
- reg. 62(1) words inserted by S.I. 2007/1077 reg. 8(2)
- reg. 62(2) words substituted by S.I. 2007/1077 reg. 8(3)
- reg. 62(3) Table words inserted by S.I. 2007/1077 reg. 8(4)(b)
- reg. 62(3) words omitted by S.I. 2013/521 reg. 8
- reg. 62(3) words substituted by S.I. 2007/1077 reg. 8(4)(a)
- reg. 65(2)(a) omitted by S.I. 2016/329 reg. 3
- reg. 66(8)(c) words omitted by S.I. 2014/2689 reg. 6(b)
- reg. 68(1) words substituted by S.I. 2012/822 reg. 29
- reg. 68(4)(b) words inserted by S.I. 2007/1077 reg. 12(2)
- reg. 69 words inserted by S.I. 2012/822 reg. 30
- reg. 69(1)(2) words inserted by S.I. 2013/521 reg. 27
- reg. 69(3) words substituted by S.I. 2007/1077 reg. 13(2)
- reg. 70(3) words inserted by S.I. 2007/1077 reg. 14(3)(a)
- reg. 70(3) words inserted by S.I. 2012/822 reg. 31
- reg. 70(3) words inserted by S.I. 2013/521 reg. 28
- reg. 70(3) words inserted by S.I. 2015/125 reg. 3(b)
- reg. 70(3) words substituted by S.I. 2010/2496 reg. 3
- reg. 70(3) words substituted by S.I. 2012/822 reg. 63
- reg. 70(3) words substituted by S.I. 2015/125 reg. 3(a)
- reg. 70(3) words substituted by S.I. 2020/240 reg. 3(2)
- reg. 71(1) words substituted by S.I. 2012/822 reg. 33(a)
- reg. 71(3) words inserted by S.I. 2012/822 reg. 33(b)(i)
- reg. 71(3) words inserted by S.I. 2012/822 reg. 33(b)(ii)
- reg. 71(3) words inserted by S.I. 2013/521 reg. 29(a)
- reg. 71(4) words inserted by S.I. 2012/822 reg. 33(c)
- reg. 71(4) words inserted by S.I. 2013/521 reg. 29(b)
- reg. 72(7) words substituted by S.I. 2014/992 art. 9(3)(a)
- reg. 72(8) omitted by S.I. 2014/992 art. 9(3)(b)
- reg. 72A(6) word substituted by S.I. 2009/56 Sch. 2 para. 96(3)
- reg. 72A(6) words inserted by S.I. 2009/56 Sch. 2 para. 96(2)
- reg. 72A(6) words substituted by S.I. 2009/56 Sch. 2 para. 96(4)
- reg. 72A(6) words substituted by S.I. 2009/56 Sch. 2 para. 96(5)
- reg. 72B(3) words substituted by S.I. 2009/56 Sch. 2 para. 97(2)
- reg. 72B(3)(a)(b) words omitted by S.I. 2009/56 Sch. 2 para. 97(3)
- reg. 72C(3) words substituted by S.I. 2009/56 Sch. 2 para. 98(2)
- reg. 72C(3)(a)(b) words omitted by S.I. 2009/56 Sch. 2 para. 98(3)
- reg. 72D(2)(3) omitted by S.I. 2009/56 Sch. 2 para. 99(2)
- reg. 72D(4) words omitted by S.I. 2009/56 Sch. 2 para. 99(3)(b)
- reg. 72D(4) words substituted by S.I. 2009/56 Sch. 2 para. 99(3)(a)
- reg. 72D(5)-(7) omitted by S.I. 2009/56 Sch. 2 para. 99(2)

- reg. 72D(8) substituted by [S.I. 2009/56 Sch. 2 para. 99\(4\)](#)
- reg. 72D(9) omitted by [S.I. 2009/56 Sch. 2 para. 99\(5\)](#)
- reg. 78(6) words substituted by [S.I. 2009/588 reg. 4\(a\)](#)
- reg. 78(7) words omitted by [S.I. 2009/588 reg. 4\(b\)](#)
- reg. 79(1) words substituted by [S.I. 2009/588 reg. 5](#)
- reg. 80(1) words inserted by [S.I. 2012/822 reg. 38\(a\)\(i\)](#)
- reg. 80(1) words inserted by [S.I. 2012/822 reg. 38\(a\)\(ii\)](#)
- reg. 80(1) words inserted by [S.I. 2013/521 reg. 32](#)
- reg. 80(4) words inserted by [S.I. 2012/822 reg. 38\(c\)](#)
- reg. 80(4)(a) words inserted by [S.I. 2013/521 reg. 32](#)
- reg. 80(4)(a) words omitted by [S.I. 2019/83 reg. 3\(b\)\(i\)](#)
- reg. 80(4)(b) words substituted by [S.I. 2019/83 reg. 3\(b\)\(ii\)](#)
- reg. 80(5) word inserted by [S.I. 2010/668 reg. 3](#)
- reg. 80(5) words omitted by [S.I. 2009/56 Sch. 2 para. 101\(2\)](#)
- reg. 80(6) omitted by [S.I. 2009/56 Sch. 2 para. 101\(3\)](#)
- reg. 81(6) words substituted by [S.I. 2014/992 art. 9\(4\)\(a\)](#)
- reg. 81(7) omitted by [S.I. 2014/992 art. 9\(4\)\(b\)](#)
- reg. 81A(3) words substituted by [S.I. 2009/56 Sch. 2 para. 102\(2\)](#)
- reg. 81A(3)(a)(b) words omitted by [S.I. 2009/56 Sch. 2 para. 102\(3\)](#)
- reg. 82 omitted by [S.I. 2014/992 art. 9\(5\)](#)
- reg. 82(6)(a) words inserted by [S.I. 2012/822 reg. 39\(a\)](#)
- reg. 82(6)(a) words inserted by [S.I. 2013/521 reg. 33](#)
- reg. 82(6)(b) words inserted by [S.I. 2012/822 reg. 39\(b\)](#)
- reg. 82(8) words inserted by [S.I. 2007/1077 reg. 16\(2\)](#)
- reg. 83 omitted by [S.I. 2014/992 art. 9\(5\)](#)
- reg. 84 applied (with modifications) by [S.I. 2009/470 reg. 57\(2\)](#)
- reg. 84(1)(a) words inserted by [S.I. 2012/822 reg. 40\(a\)](#)
- reg. 84(1)(a) words substituted by [S.I. 2014/992 art. 9\(6\)\(a\)](#)
- reg. 84(3) Table 4 word inserted by [S.I. 2014/992 art. 9\(6\)\(b\)\(i\)](#)
- reg. 84(3) Table 4 word omitted by [S.I. 2014/992 art. 9\(6\)\(b\)\(ii\)](#)
- reg. 84(3) Table 4 words inserted by [S.I. 2012/822 reg. 40\(b\)](#)
- reg. 85(3) words omitted by [S.I. 2015/1927 reg. 7\(b\)](#)
- reg. 86(1)(c) words substituted by [S.I. 2017/1263 reg. 14\(a\)\(i\)](#)
- reg. 86(1)(d) words substituted by [S.I. 2017/1263 reg. 14\(a\)\(ii\)](#)
- reg. 86(1)(f) words substituted by [S.I. 2017/1263 reg. 14\(a\)\(iii\)](#)
- reg. 86(3) words omitted by [S.I. 2017/1263 reg. 14\(b\)\(ii\)](#)
- reg. 86(3) words substituted by [S.I. 2017/1263 reg. 14\(b\)\(i\)](#)
- reg. 87(1)(a) omitted by [S.I. 2015/1927 reg. 8](#)
- reg. 87(4) word substituted by [S.I. 2016/1137 reg. 10\(b\)](#)
- reg. 87(4) words inserted by [S.I. 2016/1137 reg. 10\(a\)](#)
- reg. 87(4) words inserted by [S.I. 2016/747 reg. 2\(3\)](#)
- reg. 89 words substituted by [S.I. 2017/1263 reg. 15](#)
- reg. 90(1) words substituted by [S.I. 2017/1263 reg. 16\(a\)](#)
- reg. 90(2) words substituted by [S.I. 2009/588 reg. 9\(b\)](#)
- reg. 90(3)(d) words substituted by [S.I. 2017/1263 reg. 16\(b\)](#)
- reg. 97 substituted by [S.I. 2009/588 reg. 6](#)
- reg. 97(3)(a) words inserted by [S.I. 2012/822 reg. 41](#)
- reg. 97(3)(b) words substituted by [S.I. 2015/1927 reg. 11](#)
- reg. 98(2)(c) word omitted by [S.I. 2022/227 reg. 4\(a\)](#)
- reg. 98(3) words inserted by [S.I. 2022/227 reg. 4\(c\)](#)
- reg. 98(4)(b) words inserted by [S.I. 2022/227 reg. 4\(c\)](#)
- reg. 98(5) words omitted by [S.I. 2022/227 reg. 4\(e\)\(i\)](#)
- reg. 98(5) words substituted by [S.I. 2022/227 reg. 4\(e\)\(ii\)](#)
- reg. 98(6) omitted by [S.I. 2022/227 reg. 4\(g\)](#)
- reg. 98(7) omitted by [S.I. 2022/227 reg. 4\(g\)](#)
- reg. 98(9) words substituted by [S.I. 2022/227 reg. 4\(h\)](#)
- reg. 98(10) words substituted by [S.I. 2022/227 reg. 4\(i\)](#)
- reg. 99(2)(b) omitted by [S.I. 2010/668 reg. 16\(c\)](#)



- reg. 99(2)(b) word substituted by S.I. 2010/668 reg. 16(a)
- reg. 99(2)(c) omitted by S.I. 2010/668 reg. 16(b)
- reg. 104(4) words inserted by S.I. 2012/822 reg. 44(a)
- reg. 104(4) words inserted by S.I. 2013/521 reg. 35
- reg. 104(5) words inserted by S.I. 2012/822 reg. 44(b)
- reg. 105(1) words inserted by S.I. 2018/267 reg. 7(b)(ii)
- reg. 105(1) words substituted by S.I. 2018/267 reg. 7(b)(i)
- reg. 105(2)(a) word substituted by S.I. 2018/267 reg. 7(c)
- reg. 107(1) word substituted by S.I. 2018/267 reg. 8(a)
- reg. 107(3) word substituted by S.I. 2018/267 reg. 8(b)
- reg. 107(6) word substituted by S.I. 2018/267 reg. 8(c)
- reg. 107(7)(a) words inserted by S.I. 2012/822 reg. 45
- reg. 107(7)(b) words substituted by S.I. 2015/1927 reg. 12
- reg. 108(1) substituted by S.I. 2018/267 reg. 9(a)
- reg. 108(2)(d)(i) word substituted by S.I. 2018/267 reg. 9(c)(i)
- reg. 108(2)(d)(iii) and word inserted by S.I. 2011/729 reg. 14
- reg. 108(3) words substituted by S.I. 2018/267 reg. 9(d)
- reg. 109(1) word substituted by S.I. 2018/267 reg. 10(a)(i)
- reg. 109(1) word substituted by S.I. 2018/267 reg. 10(a)(ii)
- reg. 109(1) words inserted by S.I. 2018/267 reg. 10(a)(iii)
- reg. 109(2) word substituted by S.I. 2018/267 reg. 10(b)(ii)
- reg. 109(2) words substituted by S.I. 2018/267 reg. 10(b)(i)
- reg. 110(4) word inserted by S.I. 2010/668 reg. 3
- reg. 110(5) omitted by S.I. 2009/56 Sch. 2 para. 106
- reg. 111(1)(b) word substituted by S.I. 2018/267 reg. 11(a)
- reg. 112(1) word inserted by S.I. 2018/267 reg. 12
- reg. 113(1) word substituted by S.I. 2018/267 reg. 13(a)
- reg. 113(2) word substituted by S.I. 2018/267 reg. 13(b)
- reg. 113(3) words inserted by S.I. 2018/267 reg. 13(c)(i)
- reg. 113(3) words omitted by S.I. 2018/267 reg. 13(c)(ii)
- reg. 114(1) substituted by S.I. 2018/267 reg. 14(a)
- reg. 114(2) words substituted by S.I. 2018/267 reg. 14(b)
- reg. 116(1) words substituted by S.I. 2018/267 reg. 15(a)
- reg. 116(2) words inserted by S.I. 2018/267 reg. 15(b)
- reg. 117(1) substituted by S.I. 2018/267 reg. 16(b)
- reg. 117(2)(b) word substituted by S.I. 2018/267 reg. 16(c)(i)
- reg. 117(2)(c) word substituted by S.I. 2018/267 reg. 16(c)(ii)
- reg. 117(3) omitted by S.I. 2018/267 reg. 16(d)
- reg. 117(4) omitted by S.I. 2018/267 reg. 16(d)
- reg. 117(5) omitted by S.I. 2018/267 reg. 16(d)
- reg. 117(6) omitted by S.I. 2018/267 reg. 16(d)
- reg. 117(7) omitted by S.I. 2018/267 reg. 16(d)
- reg. 117(8) omitted by S.I. 2018/267 reg. 16(d)
- reg. 122(1) words inserted by S.I. 2009/588 reg. 10
- reg. 126(7) omitted by S.I. 2009/56 Sch. 2 para. 107
- reg. 127 heading words substituted by S.I. 2009/56 Sch. 2 para. 108(2)
- reg. 127(1) words substituted by S.I. 2009/56 Sch. 2 para. 108(3)
- reg. 127(3) words substituted by S.I. 2009/56 Sch. 2 para. 108(4)
- reg. 127(4) omitted by S.I. 2009/56 Sch. 2 para. 108(5)
- reg. 128(1) word substituted by S.I. 2009/56 Sch. 2 para. 109
- reg. 133A words inserted by S.I. 2015/1667 reg. 5(a)
- reg. 133A words inserted by S.I. 2015/1667 reg. 5(b)
- reg. 133A(1) words omitted by S.I. 2018/267 reg. 17
- reg. 133B(2)(b) words substituted by S.I. 2018/267 reg. 18
- reg. 133C(1) word omitted by S.I. 2018/267 reg. 19(a)
- reg. 133C(2) word omitted by S.I. 2018/267 reg. 19(a)
- reg. 133C(2)(b) words substituted by S.I. 2018/267 reg. 19(b)
- reg. 133D(1)(b) words substituted by S.I. 2018/267 reg. 20(a)



- reg. 133D(1)(c) words substituted by S.I. 2018/267 reg. 20(b)
- reg. 141(1) substituted by S.I. 2020/88 reg. 2(2)
- reg. 141(1)(b) and words substituted by S.I. 2014/472 reg. 10
- reg. 142 substituted by S.I. 2014/472 reg. 11
- reg. 143(1) words substituted by S.I. 2014/472 reg. 12(a)
- reg. 143(2) words substituted by S.I. 2014/472 reg. 12(b)
- reg. 143(4) words substituted by S.I. 2014/472 reg. 12(b)
- reg. 143(5) words omitted by S.I. 2014/472 reg. 13
- reg. 143(5) words substituted by S.I. 2014/472 reg. 12(c)
- reg. 144(1) words substituted by S.I. 2014/472 reg. 14
- reg. 144(4) words omitted by S.I. 2014/2689 reg. 5
- reg. 145 omitted by S.I. 2014/472 reg. 15
- reg. 146 omitted by S.I. 2014/472 reg. 16
- reg. 150(1) words substituted by S.I. 2009/588 reg. 7
- reg. 150(1) words substituted by S.I. 2017/414 reg. 4
- reg. 161(5) words substituted by S.I. 2014/2689 reg. 7
- reg. 174(1) words substituted by S.I. 2009/588 reg. 7
- reg. 185 heading words substituted by S.I. 2017/414 reg. 6(a)
- reg. 185(1)(a) word omitted by S.I. 2017/414 reg. 6(b)
- reg. 185(1)(b) words substituted by S.I. 2017/414 reg. 6(c)
- reg. 185(6) words inserted by S.I. 2017/414 reg. 6(e)
- reg. 185(6) words inserted by S.I. 2017/414 reg. 6(f)
- reg. 186(3)(a) words substituted by S.I. 2011/1584 reg. 2(3)
- reg. 186(3)(b)(ii) words substituted by S.I. 2007/2969 reg. 18
- reg. 186(4)(a) words substituted by S.I. 2011/1584 reg. 2(3)
- reg. 186(4)(b) words substituted by S.I. 2007/2969 reg. 18
- reg. 190 omitted by S.I. 2010/668 reg. 4
- reg. 191 omitted by S.I. 2010/668 reg. 4
- reg. 199(1) words omitted by S.I. 2010/668 reg. 6(1)(a)
- reg. 199(2) substituted by S.I. 2010/668 reg. 6(1)(b)
- reg. 199(2) words inserted by S.I. 2013/521 reg. 36
- reg. 199(2) words substituted by S.I. 2012/822 reg. 47
- reg. 200-202 omitted by S.I. 2010/668 reg. 7
- reg. 202 applied (with modifications) by S.I. 2009/470 reg. 70(1)(a)
- reg. 203 applied (with modifications) by S.I. 2009/470 reg. 70(1)(b)
- reg. 203 omitted by S.I. 2010/466 art. 4(1)
- reg. 204 omitted by S.I. 2010/466 art. 4(1)
- reg. 204(8) word substituted by S.I. 2009/56 Sch. 2 para. 110(2)
- reg. 204(8)(a) words omitted by S.I. 2009/56 Sch. 2 para. 110(3)
- reg. 204(8)(b) words omitted by S.I. 2009/56 Sch. 2 para. 110(3)
- reg. 204(8)(c) words omitted by S.I. 2009/56 Sch. 2 para. 110(3)
- reg. 205 substituted for regs. 205, 205A, 205B by S.I. 2010/668 reg. 8
- reg. 205(5) words added by S.I. 2007/1077 reg. 18(2)
- reg. 206 heading substituted by S.I. 2009/2029 reg. 6
- reg. 206 heading substituted by S.I. 2010/668 reg. 9(1)
- reg. 206(1) omitted by S.I. 2010/668 reg. 9(2)(a)
- reg. 206(2) substituted by S.I. 2009/2029 reg. 7(a)
- reg. 206(2) words substituted by S.I. 2010/668 reg. 9(2)(b)
- reg. 207(1) substituted by S.I. 2007/2969 reg. 19
- reg. 207(2) omitted by S.I. 2014/472 reg. 19
- reg. 208 revoked by S.I. 2010/668 reg. 12(1)(b)
- reg. 208 word substituted by S.I. 2009/2029 reg. 10(a)
- reg. 208(1)(b) words omitted by S.I. 2009/2029 reg. 10(b)
- reg. 209 substituted by S.I. 2009/2029 reg. 11
- reg. 209 words omitted by S.I. 2010/668 reg. 12(2)
- reg. 210 applied (with modifications) by S.I. 2009/470 reg. 70(1)(c)
- reg. 210 heading substituted by S.I. 2009/2029 reg. 12
- reg. 210 heading words omitted by S.I. 2010/668 reg. 11(1)

- reg. 210(1)(2) substituted for reg. 210(A1)-(2) by S.I. 2010/668 reg. 11(2)(a)
- reg. 210(1) word substituted by S.I. 2009/2029 reg. 13(b)
- reg. 210(1) words substituted by S.I. 2023/307 reg. 2(3)(a)
- reg. 210(2) substituted by S.I. 2009/2029 reg. 13(c)
- reg. 210(3) words substituted by S.I. 2010/668 reg. 11(2)(b)
- reg. 210(5) inserted by S.I. 2023/307 reg. 2(3)(b)
- reg. 211 Table 10 entries omitted by S.I. 2015/1927 reg. 13
- reg. 211 Table 10 word substituted by S.I. 2012/822 reg. 68(b)
- reg. 211 Table 10 words inserted by S.I. 2007/1077 reg. 19
- reg. 211 Table 10 words inserted by S.I. 2016/329 reg. 4(b)
- reg. 211 Table 10 words substituted by S.I. 2012/822 reg. 68(a)
- reg. 211 Table 10 words substituted by S.I. 2016/329 reg. 4(a)
- reg. 211(4) Table 10 word substituted by S.I. 2010/668 reg. 13
- reg. 211(4) Table 10 words inserted by S.I. 2008/2601 reg. 4(2)
- reg. 211(4) Table 10 words omitted by S.I. 2013/521 reg. 10
- reg. 211(4) Table 10 words substituted by S.I. 2007/2969 reg. 21(a)
- reg. 211(4) Table 10 words substituted by S.I. 2007/2969 reg. 21(b)
- reg. 212 heading substituted by S.I. 2007/2969 reg. 22(a)
- reg. 212(1) words substituted by S.I. 2007/2969 reg. 22(b)
- reg. 212(2) words substituted by S.I. 2007/2969 reg. 22(c)(i)
- reg. 213(3) Table 11 words added by S.I. 2007/2969 reg. 23
- reg. 213(3) Table 11 words inserted by S.I. 2012/822 reg. 59(a)
- reg. 213(3) Table 11 words omitted by S.I. 2010/668 reg. 14(a)
- reg. 213(3) Table 11 words omitted by S.I. 2010/668 reg. 14(b)
- reg. 213(5) substituted by S.I. 2012/822 reg. 59(b)
- reg. 214(2) Table 12 words inserted by S.I. 2008/2601 reg. 5(2)
- reg. 215 heading substituted by S.I. 2007/2969 reg. 24(a)
- reg. 215 words added by S.I. 2007/2969 reg. 24(c)
- reg. 215 words inserted by S.I. 2008/2601 reg. 6(3)
- reg. 215 words substituted by S.I. 2007/2969 reg. 24(b)
- reg. 215 words substituted by S.I. 2008/2601 reg. 6(4)
- reg. 217(1) entries omitted by S.I. 2009/56 Sch. 2 para. 111(2)
- reg. 217(1) words omitted by S.I. 2009/56 Sch. 2 para. 111(2)
- reg. 217(3)(4) omitted by S.I. 2009/56 Sch. 2 para. 111(3)
- reg. 218(2) words inserted by S.I. 2012/822 reg. 50
- reg. 218(2) words substituted by S.I. 2009/588 reg. 8
- reg. 218(4) words omitted by S.I. 2014/992 art. 9(7)
- reg. 219(2) words inserted by S.I. 2012/822 reg. 51
- reg. 219(2) words omitted by S.I. 2014/992 art. 9(8)

### **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):

- Pt. 3 Ch. 3A inserted by S.I. 2015/1927 reg. 6
- Pt. 4 Ch. 3A inserted by 2014 c. 26 s. 17(1)(5)
- Pt. 4 Ch. 3B inserted by 2016 c. 24 s. 14(4)(5)
- Pt. 4 Ch. 5 inserted by S.I. 2020/1150 reg. 3
- Pt. 4A inserted by S.I. 2012/822 reg. 58
- Pt. 7A inserted by S.I. 2017/414 reg. 3
- Pt. 8 Ch. 5 inserted by S.I. 2008/2601 reg. 3
- Pt. 10 Ch. 4A inserted by S.I. 2012/822 reg. 49
- Sch. A1 inserted by S.I. 2012/822 reg. 52Sch.
- Sch. A1 para. 14A14B inserted by S.I. 2013/521 reg. 37(d)
- Sch. A1 para. 22A inserted by S.I. 2013/521 reg. 37(e)
- Sch. A1 para. 26A inserted by S.I. 2013/521 reg. 37(f)

- Sch. A1 para. 30A inserted by [S.I. 2013/521 reg. 37\(i\)](#)
- Sch. A1 para. 31A inserted by [S.I. 2013/521 reg. 37\(j\)](#)
- Sch. A1 para. 34A inserted by [S.I. 2013/521 reg. 37\(k\)](#)
- Sch. A1 para. 22B inserted by [S.I. 2015/1927 reg. 14\(a\)](#)
- Sch. A1 para. 22C22D inserted by [S.I. 2016/329 reg. 5](#)
- Sch. A1 para. 16A inserted by [S.I. 2019/83 reg. 4\(a\)](#)
- Sch. A1 para. 22E inserted by [S.I. 2020/373 reg. 3](#)
- Sch. A1 para. 44 omitted by [S.I. 2013/521 reg. 37\(n\)](#)
- Sch. A1 para. 7 omitted by [S.I. 2015/2 reg. 2\(6\)](#)
- Sch. A1 para. 22B substituted by [S.I. 2017/1263 reg. 17](#)
- Sch. A1 para. 21(b)(ba) substituted for Sch. A1 para. 21(b) by [S.I. 2014/472 reg. 20](#)
- Sch. A1 para. 22B(2)(a)(ii) word inserted by [2022 c. 3 Sch. 18 para. 7\(a\)](#)
- Sch. A1 para. 22B(2)(a)(ii) word inserted by [2022 c. 3 Sch. 18 para. 7\(b\)](#)
- Sch. A1 para. 5 words inserted by [S.I. 2013/521 reg. 37\(a\)](#)
- Sch. A1 para. 7(f) words omitted by [S.I. 2013/521 reg. 37\(b\)](#)
- Sch. A1 para. 13 words substituted by [S.I. 2013/521 reg. 37\(c\)](#)
- Sch. A1 para. 27 words substituted by [S.I. 2013/521 reg. 37\(g\)](#)
- Sch. A1 para. 28 words substituted by [S.I. 2013/521 reg. 37\(h\)](#)
- Sch. A1 para. 41(a)(i) words substituted by [S.I. 2013/521 reg. 37\(l\)](#)
- Sch. A1 para. 41(b)(ii) words substituted by [S.I. 2013/521 reg. 37\(l\)](#)
- Sch. A1 para. 43(a)(b) words substituted by [S.I. 2013/521 reg. 37\(m\)](#)
- Sch. A1 para. 26 words substituted by [S.I. 2015/1927 reg. 14\(b\)](#)
- Sch. A1 para. 17 words substituted by [S.I. 2019/83 reg. 4\(b\)](#)
- reg. 2A2B inserted by [S.I. 2012/822 reg. 4](#)
- reg. 2A(1)(c) omitted by [S.I. 2013/521 reg. 14\(a\)\(i\)](#)
- reg. 2A(1)(d) words inserted by [S.I. 2013/521 reg. 14\(a\)\(ii\)](#)
- reg. 2A(3) inserted by [S.I. 2013/521 reg. 14\(b\)](#)
- reg. 2B(1)(c) inserted by [S.I. 2013/521 reg. 15](#)
- reg. 7(2A) inserted by [S.I. 2015/1667 reg. 4](#)
- reg. 7(2A) words substituted by [S.I. 2017/414 reg. 2\(3\)](#)
- reg. 7(2B) inserted by [S.I. 2018/1327 reg. 4](#)
- reg. 7(3)(d)(i)-(iii) and words substituted for words by [S.I. 2011/729 reg. 4\(c\)](#)
- reg. 7(3)(ba) inserted by [S.I. 2011/729 reg. 4\(a\)](#)
- reg. 7(3)(bb) inserted by [S.I. 2018/267 reg. 4\(a\)\(i\)](#)
- reg. 7(3)(ca) inserted by [S.I. 2011/729 reg. 4\(b\)](#)
- reg. 7(3)(ca) substituted by [S.I. 2018/267 reg. 4\(a\)\(ii\)](#)
- reg. 7(4) words inserted by [S.I. 2018/267 reg. 4\(b\)](#)
- reg. 14A inserted by [S.I. 2011/1584 reg. 2\(2\)](#)
- reg. 14B inserted by [S.I. 2013/521 reg. 3](#)
- reg. 14C14D inserted by [S.I. 2014/2689 reg. 4](#)
- reg. 15(A1) inserted by [S.I. 2011/729 reg. 5](#)
- reg. 15(2A) inserted by [S.I. 2018/267 reg. 5\(a\)](#)
- reg. 15(4A) inserted by [S.I. 2018/267 reg. 5\(b\)](#)
- reg. 17(2)(b)-(d) substituted for reg. 17(2)(b) by [S.I. 2015/2 reg. 2\(3\)\(b\)](#)
- reg. 32A and cross-heading inserted by [S.I. 2011/729 reg. 7](#)
- reg. 32B inserted by [S.I. 2018/267 reg. 6](#)
- reg. 34(A1) inserted by [S.I. 2013/521 reg. 4](#)
- reg. 34(1A) inserted by [S.I. 2012/822 reg. 64\(b\)](#)
- reg. 36(1A) inserted by [S.I. 2013/521 reg. 16](#)
- reg. 36(2A) inserted by [S.I. 2012/822 reg. 6\(b\)](#)
- reg. 36A inserted by [S.I. 2007/1077 reg. 4](#)
- reg. 37(1A) inserted by [S.I. 2007/1077 reg. 5](#)
- reg. 37(2)-(2B) substituted for reg. 37(2) by [S.I. 2011/1054 reg. 3](#)
- reg. 37(2A) omitted by [S.I. 2012/822 reg. 65\(b\)](#)
- reg. 37(2B) omitted by [S.I. 2012/822 reg. 65\(c\)](#)
- reg. 37A inserted by [S.I. 2007/1077 reg. 6](#)
- reg. 37A(2)(b) word substituted by [S.I. 2011/729 reg. 9\(a\)](#)
- reg. 37A(3)(b) word substituted by [S.I. 2011/729 reg. 9\(b\)](#)

- reg. 38(A1) inserted by [S.I. 2012/822](#) reg. 7
- reg. 39(A1) inserted by [S.I. 2012/822](#) reg. 8
- reg. 40(6) inserted by [S.I. 2012/822](#) reg. 9(c)
- reg. 40A inserted by [S.I. 2012/822](#) reg. 10
- reg. 42(6A) inserted by [S.I. 2012/822](#) reg. 11
- reg. 42(7)(ga) inserted by [S.I. 2007/2969](#) reg. 4(b)
- reg. 45A inserted by [S.I. 2012/822](#) reg. 12
- reg. 46(1C) inserted by [S.I. 2009/588](#) reg. 3(2)
- reg. 46(1C) omitted by [S.I. 2012/822](#) reg. 61
- reg. 47(2A) inserted by [S.I. 2007/2969](#) reg. 6(c)
- reg. 47(4) added by [S.I. 2007/2969](#) reg. 6(d)
- reg. 47(4) omitted by [S.I. 2012/822](#) reg. 62
- reg. 48(2A) inserted by [S.I. 2007/2969](#) reg. 7(c)
- reg. 48(4) added by [S.I. 2007/2969](#) reg. 7(d)
- reg. 48(4) omitted by [S.I. 2012/822](#) reg. 62
- reg. 49(2A) inserted by [S.I. 2007/2969](#) reg. 8(b)
- reg. 49(4) inserted by [S.I. 2009/588](#) reg. 3(9)
- reg. 49A-49E inserted by [S.I. 2012/822](#) reg. 14
- reg. 50A inserted by [S.I. 2007/1077](#) reg. 7
- reg. 50A(3) word substituted by [S.I. 2012/822](#) reg. 17
- reg. 52(1A) inserted by [S.I. 2012/822](#) reg. 19
- reg. 52(2)(ga) inserted by [S.I. 2007/2969](#) reg. 9(a)(ii)
- reg. 54A54B and cross-headings inserted by [S.I. 2011/729](#) reg. 13
- reg. 54B heading substituted by [S.I. 2012/822](#) reg. 23
- reg. 54B(2) words omitted by [S.I. 2012/822](#) reg. 24
- reg. 54ZA inserted by [S.I. 2012/822](#) reg. 22
- reg. 55(4)(ba)(bb) inserted by [S.I. 2007/2969](#) reg. 12(c)(ii)
- reg. 56(2)(d)(e) added by [S.I. 2007/2969](#) reg. 13(b)
- reg. 58(1A) inserted by [S.I. 2013/521](#) reg. 12(a)
- reg. 58(7) inserted by [S.I. 2013/521](#) reg. 12(b)
- reg. 58A inserted by [S.I. 2013/521](#) reg. 13
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(a)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(b)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(i)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(ii)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(iii)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(iv)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(v)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(vi)
- reg. 61A words inserted by [S.I. 2017/1263](#) reg. 3(c)(vii)
- reg. 61A words substituted by [S.I. 2016/1137](#) reg. 3
- reg. 61B(2)(b) words substituted by [S.I. 2016/1137](#) reg. 4(a)
- reg. 61B(3) words substituted by [S.I. 2016/1137](#) reg. 4(b)
- reg. 61D(1) words inserted by [S.I. 2017/1263](#) reg. 4(a)
- reg. 61D(1) words inserted by [S.I. 2017/1263](#) reg. 4(b)
- reg. 61D(3) words substituted by [S.I. 2016/1137](#) reg. 5
- reg. 61E heading words inserted by [S.I. 2017/1263](#) reg. 5(a)
- reg. 61E(1) words substituted by [S.I. 2017/1263](#) reg. 5(b)
- reg. 61F heading words inserted by [S.I. 2017/1263](#) reg. 6(a)
- reg. 61F(1) words substituted by [S.I. 2017/1263](#) reg. 6(b)
- reg. 61G heading words inserted by [S.I. 2016/1137](#) reg. 6
- reg. 61G heading words inserted by [S.I. 2017/1263](#) reg. 7(a)
- reg. 61G(1) words inserted by [S.I. 2016/1137](#) reg. 7(a)
- reg. 61G(1) words substituted by [S.I. 2016/1137](#) reg. 7(b)
- reg. 61G(1) words substituted by [S.I. 2017/1263](#) reg. 7(b)
- reg. 61H(2) words inserted by [S.I. 2017/1263](#) reg. 8(a)
- reg. 61H(2) words inserted by [S.I. 2017/1263](#) reg. 8(b)
- reg. 61I(1) words inserted by [S.I. 2017/1263](#) reg. 9(a)



- reg. 61I(2) words inserted by [S.I. 2017/1263](#) reg. 9(b)(i)
- reg. 61I(2) words inserted by [S.I. 2017/1263](#) reg. 9(b)(iii)
- reg. 61I(2) words inserted by [S.I. 2017/1263](#) reg. 9(b)(iv)
- reg. 61I(2) words substituted by [S.I. 2017/1263](#) reg. 9(b)(ii)
- reg. 61I(2)(a) words inserted by [S.I. 2016/1137](#) reg. 8
- reg. 61J(1) words inserted by [S.I. 2017/1263](#) reg. 10(a)
- reg. 61J(3) words inserted by [S.I. 2017/1263](#) reg. 10(b)
- reg. 61J(4) words inserted by [S.I. 2017/1263](#) reg. 10(c)
- reg. 61K(2) words inserted by [S.I. 2017/1263](#) reg. 11(a)
- reg. 61K(3) words inserted by [S.I. 2017/1263](#) reg. 11(b)
- reg. 61M(1)(b) words inserted by [S.I. 2017/1263](#) reg. 13
- reg. 61LA inserted by [S.I. 2016/1137](#) reg. 9
- reg. 61LA(2) words inserted by [S.I. 2017/1263](#) reg. 12(a)
- reg. 61LA(2) words inserted by [S.I. 2017/1263](#) reg. 12(b)
- reg. 65A inserted by [S.I. 2022/227](#) reg. 3
- reg. 65A(1)(a) words inserted by [S.I. 2022/1243](#) reg. 3(a)
- reg. 65A(4)-(4B) substituted for reg. 65A(4) by [S.I. 2022/1243](#) reg. 3(b)
- reg. 66(4A) inserted by [S.I. 2007/1077](#) reg. 9(2)
- reg. 66(6)(e)-(eb) substituted for reg. 66(6)(e) by [S.I. 2014/2689](#) reg. 6(a)
- reg. 66(9) added by [S.I. 2007/1077](#) reg. 9(3)
- reg. 66A inserted by [S.I. 2007/1077](#) reg. 10
- reg. 67A inserted by [S.I. 2007/1077](#) reg. 11
- reg. 67B-67H and cross-heading inserted by [S.I. 2012/822](#) reg. 27(b)
- reg. 67B(1) words inserted by [S.I. 2013/2300](#) reg. 2(a)
- reg. 67B(1) words substituted by [S.I. 2014/472](#) reg. 4(a)
- reg. 67B(1A)(1B) inserted by [S.I. 2013/2300](#) reg. 2(b)
- reg. 67B(1A)-(1D) substituted for reg. 67B(1A)(1B) by [S.I. 2014/472](#) reg. 4(b)
- reg. 67B(6)(7) omitted by [S.I. 2013/521](#) reg. 18
- reg. 67C(2) substituted by [S.I. 2013/521](#) reg. 20
- reg. 67D(1) word omitted by [S.I. 2013/521](#) reg. 21(a)(i)
- reg. 67D(1)(e) and word inserted by [S.I. 2013/521](#) reg. 21(a)(ii)
- reg. 67D(1)(e) words inserted by [S.I. 2014/472](#) reg. 5(a)
- reg. 67D(2A) inserted by [S.I. 2013/521](#) reg. 21(b)
- reg. 67D(2B) inserted by [S.I. 2014/472](#) reg. 5(b)
- reg. 67D(3) word substituted by [S.I. 2014/472](#) reg. 5(c)
- reg. 67D(3) words substituted by [S.I. 2013/521](#) reg. 21(c)
- reg. 67D(5) word substituted by [S.I. 2014/472](#) reg. 5(c)
- reg. 67D(6) word substituted by [S.I. 2014/472](#) reg. 5(c)
- reg. 67D(7)(8) omitted by [S.I. 2013/521](#) reg. 21(d)
- reg. 67D(11) inserted by [S.I. 2013/521](#) reg. 21(e)
- reg. 67E(1) words inserted by [S.I. 2014/472](#) reg. 6(a)(ii)
- reg. 67E(1) words substituted by [S.I. 2014/472](#) reg. 6(a)(i)
- reg. 67E(2) word inserted by [S.I. 2021/218](#) reg. 3(a)
- reg. 67E(2)(3) word substituted by [S.I. 2014/472](#) reg. 6(b)
- reg. 67E(4) word substituted by [S.I. 2014/472](#) reg. 6(b)
- reg. 67E(5) substituted by [S.I. 2014/472](#) reg. 6(c)
- reg. 67E(7)(a)(iia)(iib) inserted by [S.I. 2021/218](#) reg. 3(c)
- reg. 67E(7)(a)(i) words substituted by [S.I. 2013/521](#) reg. 22(a)
- reg. 67E(7)(a)(v) words substituted by [S.I. 2013/521](#) reg. 22(d)
- reg. 67E(7)(a)(iii) word inserted by [S.I. 2021/218](#) reg. 3(a)
- reg. 67E(7)(a)(iii) words inserted by [S.I. 2021/218](#) reg. 3(b)
- reg. 67E(7)(a)(ii) omitted by [S.I. 2013/521](#) reg. 22(b)
- reg. 67E(7)(a)(iv) substituted by [S.I. 2013/521](#) reg. 22(c)
- reg. 67E(7)(b) words substituted by [S.I. 2014/472](#) reg. 6(d)
- reg. 67E(8)(a) word substituted by [S.I. 2014/472](#) reg. 6(b)
- reg. 67E(8)(c) words substituted by [S.I. 2013/521](#) reg. 22(d)
- reg. 67E(9) words inserted by [S.I. 2021/218](#) reg. 3(d)
- reg. 67F(2)(a) omitted by [S.I. 2015/2](#) reg. 2(5)

- reg. 67F(2)(c) inserted by [S.I. 2013/521](#) reg. 24
- reg. 67F(4) inserted by [S.I. 2017/414](#) reg. 2(4)
- reg. 67G(3A) inserted by [S.I. 2014/1017](#) reg. 2(a)
- reg. 67G(5A) inserted by [S.I. 2013/521](#) reg. 25
- reg. 67H(2) substituted by [S.I. 2013/521](#) reg. 26(a)
- reg. 67H(2) substituted by [S.I. 2021/218](#) reg. 4
- reg. 67H(3) words substituted by [S.I. 2013/521](#) reg. 26(b)
- reg. 67H(4) inserted by [S.I. 2014/1017](#) reg. 2(b)
- reg. 67I-67K applied (with modifications) by [S.I. 2001/1004](#) Sch. 4 para. 21G (as inserted) by [S.I. 2014/2397](#) reg. 3(5)
- reg. 67I-67K inserted by [S.I. 2014/2396](#) reg. 2
- reg. 67BA-67BC inserted by [S.I. 2013/521](#) reg. 19
- reg. 67CA inserted by [S.I. 2012/1895](#) reg. 2
- reg. 67EA inserted by [S.I. 2013/521](#) reg. 23
- reg. 67EA(5) words inserted by [S.I. 2014/2395](#) art. 3
- reg. 68(7) added by [S.I. 2007/1077](#) reg. 12(3)
- reg. 69(1A) inserted by [S.I. 2014/1017](#) reg. 2(c)
- reg. 69(4) added by [S.I. 2007/1077](#) reg. 13(3)
- reg. 69A applied by [S.I. 2001/1004](#), reg. 67A(2) as inserted by [S.I. 2014/608](#) reg. 3
- reg. 69A inserted by [S.I. 2014/472](#) reg. 7
- reg. 70(1A) inserted by [S.I. 2007/1077](#) reg. 14(2)
- reg. 70(3)(aa) inserted by [S.I. 2007/1077](#) reg. 14(3)(b)
- reg. 72E(1)(a) words substituted by [S.I. 2014/472](#) reg. 8(a)
- reg. 72E(1)(b)(i) substituted by [S.I. 2014/472](#) reg. 8(b)
- reg. 72F(3)(b) substituted by [S.I. 2014/472](#) reg. 9
- reg. 72G(3) words substituted by [S.I. 2009/56](#) Sch. 2 para. 100(2)
- reg. 72G(3)(a)(b) words omitted by [S.I. 2009/56](#) Sch. 2 para. 100(3)
- reg. 72H inserted by [S.I. 2012/822](#) reg. 34
- reg. 73A inserted by [S.I. 2007/1077](#) reg. 15
- reg. 75A75B inserted by [S.I. 2012/822](#) reg. 35
- reg. 75A(3)(a) words inserted by [S.I. 2013/521](#) reg. 30(a)(i)
- reg. 75A(3)(b) words inserted by [S.I. 2013/521](#) reg. 30(a)(ii)
- reg. 75A(4) words inserted by [S.I. 2013/521](#) reg. 30(b)
- reg. 75A(10)(a) words inserted by [S.I. 2013/521](#) reg. 30(c)
- reg. 75B heading word substituted by [S.I. 2013/521](#) reg. 31(a)
- reg. 75B words inserted by [S.I. 2013/521](#) reg. 31(b)
- reg. 80(1A) inserted by [S.I. 2012/822](#) reg. 38(b)
- reg. 80(1A) substituted by [S.I. 2019/83](#) reg. 3(a)
- reg. 82(9) added by [S.I. 2007/1077](#) reg. 16(3)
- reg. 84A-84D and cross-heading inserted by [S.I. 2014/474](#) reg. 2(2)
- reg. 84E-84H and cross-heading inserted by [S.I. 2015/171](#) reg. 2(3)
- reg. 85(4) inserted by [S.I. 2015/1927](#) reg. 7(c)
- reg. 87(1)(d)(e) inserted by [S.I. 2016/747](#) reg. 2(2)
- reg. 90(1A) inserted by [S.I. 2009/588](#) reg. 9(a)
- reg. 90(1A) substituted by [S.I. 2015/1927](#) reg. 9
- reg. 94A(1) words inserted by [S.I. 2017/414](#) reg. 2(5)
- reg. 97B heading words inserted by [S.I. 2017/414](#) reg. 2(6)(a)
- reg. 97B(1) substituted by [S.I. 2017/414](#) reg. 2(6)(b)
- reg. 97B(2A) inserted by [S.I. 2012/822](#) reg. 42
- reg. 97B(7)(8) added by [S.I. 2017/414](#) reg. 2(6)(c)
- reg. 97C(1)(a) words inserted by [S.I. 2017/414](#) reg. 2(7)(a)
- reg. 97C(1)(b) words inserted by [S.I. 2017/414](#) reg. 2(7)(b)
- reg. 97C(3) words inserted by [S.I. 2017/414](#) reg. 2(7)(c)
- reg. 97D(2) words substituted by [S.I. 2017/414](#) reg. 2(8)(a)
- reg. 97D(3A) inserted by [S.I. 2012/822](#) reg. 43
- reg. 97D(7A)(7B) inserted by [S.I. 2017/414](#) reg. 2(8)(b)
- reg. 97D(8) words substituted by [S.I. 2007/2296](#) reg. 2
- reg. 97E(1)(a)-(e) words inserted by [S.I. 2017/414](#) reg. 2(9)(a)

- reg. 97E(1)(f) words substituted by S.I. 2017/414 reg. 2(9)(b)
- reg. 97G(3) omitted by S.I. 2009/56 Sch. 2 para. 103
- reg. 97G(3)(a) words inserted by S.I. 2017/414 reg. 2(10)
- reg. 97H(1) words substituted by S.I. 2009/56 Sch. 2 para. 104(2)
- reg. 97H(3) word substituted by S.I. 2009/56 Sch. 2 para. 104(3)(a)
- reg. 97H(3)(a) words inserted by S.I. 2017/414 reg. 2(11)
- reg. 97H(3)(b) words inserted by S.I. 2017/414 reg. 2(11)
- reg. 97H(3)(b) words substituted by S.I. 2009/56 Sch. 2 para. 104(3)(b)
- reg. 97H(4) words inserted by S.I. 2017/414 reg. 2(11)
- reg. 97H(4) words substituted by S.I. 2009/56 Sch. 2 para. 104(4)
- reg. 97H(5) word substituted by S.I. 2009/56 Sch. 2 para. 104(5)
- reg. 97H(7) word substituted by S.I. 2009/56 Sch. 2 para. 104(6)(a)
- reg. 97H(7) words substituted by S.I. 2009/56 Sch. 2 para. 104(6)(b)
- reg. 97J words substituted by S.I. 2009/56 Sch. 2 para. 105
- reg. 97L(1) words inserted by S.I. 2017/414 reg. 2(12)(a)
- reg. 97L(3) words substituted by S.I. 2017/414 reg. 2(12)(b)
- reg. 97N(1) words inserted by S.I. 2013/521 reg. 34
- reg. 97O(1)(c) omitted by S.I. 2013/521 reg. 9
- reg. 98(2)(e)(f) and word inserted by S.I. 2022/227 reg. 4(b)
- reg. 98(4)(za) inserted by S.I. 2022/227 reg. 4(d)
- reg. 98(5A) inserted by S.I. 2022/227 reg. 4(f)
- reg. 105(4) inserted by S.I. 2018/267 reg. 7(d)
- reg. 108(1A) inserted by S.I. 2018/267 reg. 9(b)
- reg. 108(2)(d)(v) inserted by S.I. 2018/1327 reg. 5(b)
- reg. 108(2)(d)(iv) word inserted by S.I. 2018/1327 reg. 5(a)
- reg. 108(2)(iii) word inserted by S.I. 2018/267 reg. 9(c)(ii)
- reg. 108(2)(iv) inserted by S.I. 2018/267 reg. 9(c)(iii)
- reg. 111(3) inserted by S.I. 2018/267 reg. 11(b)
- reg. 113(4) inserted by S.I. 2018/267 reg. 13(d)
- reg. 114(5) inserted by S.I. 2018/267 reg. 14(c)
- reg. 141(3)-(11) inserted by S.I. 2020/88 reg. 2(3)
- reg. 147A inserted by S.I. 2014/472 reg. 17
- reg. 147B words substituted by S.I. 2018/267 reg. 21
- reg. 147C(2) words substituted by S.I. 2018/267 reg. 22
- reg. 147L(4) word substituted by S.I. 2018/267 reg. 23
- reg. 148(b) words substituted by S.I. 2013/630 reg. 83
- reg. 148(b)(ii) words inserted by S.R. 2016/236 reg. 59 (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 184B words substituted by S.I. 2009/588 reg. 7
- reg. 184B(1) word substituted by S.I. 2010/668 reg. 17(a)
- reg. 184B(1) words omitted by S.I. 2010/668 reg. 17(b)(ii)
- reg. 184B(1) words omitted by S.I. 2010/668 reg. 17(b)(iii)
- reg. 184B(1) words omitted by S.I. 2010/668 reg. 17(b)(iv)
- reg. 184B(1) words omitted by S.I. 2010/668 reg. 17(b)(v)
- reg. 184B(1) words substituted by S.I. 2009/2029 reg. 3(a)
- reg. 184B(1) words substituted by S.I. 2010/668 reg. 17(b)(i)
- reg. 184B(1) words substituted by S.I. 2017/414 reg. 5
- reg. 184B(2) words omitted by S.I. 2010/668 reg. 17(c)
- reg. 184B(2) Table 7A words substituted by S.I. 2009/2029 reg. 3(b)
- reg. 184B(5) inserted by S.I. 2010/668 reg. 17(d)
- reg. 184B(5) word substituted by S.I. 2010/668 reg. 17(e)
- reg. 184B(5) words substituted by S.I. 2010/668 reg. 17(e)
- reg. 185(1)(c) inserted by S.I. 2017/414 reg. 6(d)
- reg. 198A inserted by S.I. 2010/668 reg. 5
- reg. 198A(2)(b) words inserted by S.I. 2012/822 reg. 46
- reg. 198A(3) substituted by S.I. 2011/729 reg. 15
- reg. 199(4) added by S.I. 2007/1077 reg. 17

- reg. 199(5) inserted by [S.I. 2010/668](#) reg. 6(1)(c)
- reg. 203(8) inserted by [S.I. 2009/2029](#) reg. 4
- reg. 205-205B substituted for reg. 205 by [S.I. 2009/2029](#) reg. 5
- reg. 205(6) added by [S.I. 2007/1077](#) reg. 18(3)
- reg. 206(2)(d) omitted by [S.I. 2013/521](#) reg. 10
- reg. 206(2)(f) and word inserted by [S.I. 2014/472](#) reg. 18
- reg. 206(4)(5) inserted by [S.I. 2009/2029](#) reg. 7(b)
- reg. 206(4)(d) words substituted by [S.I. 2010/668](#) reg. 9(2)(c)
- reg. 206A inserted by [S.I. 2009/2029](#) reg. 8
- reg. 206A revoked by [S.I. 2010/668](#) reg. 12(1)(a)
- reg. 207(1)(e) inserted by [S.I. 2010/668](#) reg. 10
- reg. 207(1)(e) omitted by [S.I. 2009/2029](#) reg. 9
- reg. 207(1)(f) inserted by [S.I. 2023/307](#) reg. 2(2)
- reg. 210-210C substituted for reg. 210 by [S.I. 2007/2969](#) reg. 20
- reg. 210(A1) inserted by [S.I. 2009/2029](#) reg. 13(a)
- reg. 210A revoked by [S.I. 2010/668](#) reg. 12(1)(c)
- reg. 210A210AA substituted for reg. 210A by [S.I. 2009/2029](#) reg. 14
- reg. 210B Table 9A heading substituted by [S.I. 2010/668](#) reg. 11(6)(b)
- reg. 210B heading words substituted by [S.I. 2010/668](#) reg. 11(5)
- reg. 210B Table 9A words substituted by [S.I. 2010/668](#) reg. 11(6)(c)
- reg. 210B(1) substituted by [S.I. 2010/668](#) reg. 11(6)(a)
- reg. 210C words omitted by [S.I. 2010/668](#) reg. 12(3)(a)
- reg. 210C(1) words inserted by [S.I. 2009/2029](#) reg. 15(a)(i)
- reg. 210C(1) words inserted by [S.I. 2009/2029](#) reg. 15(a)(ii)
- reg. 210C(1) words omitted by [S.I. 2010/668](#) reg. 12(3)(b)
- reg. 210C(2)(a) omitted by [S.I. 2010/668](#) reg. 12(3)(c)
- reg. 210C(2)(b) words inserted by [S.I. 2009/2029](#) reg. 15(b)(ii)
- reg. 210C(2)(aa) inserted by [S.I. 2009/2029](#) reg. 15(b)(i)
- reg. 210C(3) omitted by [S.I. 2010/668](#) reg. 12(3)(d)
- reg. 210AA heading words substituted by [S.I. 2010/668](#) reg. 11(3)
- reg. 210AA words substituted by [S.I. 2010/668](#) reg. 11(4)
- reg. 210AA Table 9ZA words substituted by [S.I. 2010/668](#) reg. 11(4)
- reg. 210BA inserted by [S.I. 2010/668](#) reg. 11(7)
- reg. 211(6) inserted by [S.I. 2008/2601](#) reg. 4(3)
- reg. 212(2)(i) words omitted by [S.I. 2007/2969](#) reg. 22(c)(ii)
- reg. 212(2)(l) words omitted by [S.I. 2007/2969](#) reg. 22(c)(ii)
- reg. 215(a) word omitted by [S.I. 2008/2601](#) reg. 6(2)(a)
- reg. 215(b) word inserted by [S.I. 2008/2601](#) reg. 6(2)(b)
- reg. 215(c) inserted by [S.I. 2008/2601](#) reg. 6(2)(c)