

## SCHEDULE 4

Regulation 99

### FINANCIAL ASSESSMENT

#### Definitions

1.—(1) In this Schedule:—

- (a) “existing student” means an eligible student who is not a new eligible student;
- (b) “financial year” means the period of twelve months in respect of which the income of a person whose residual income is calculated under the provisions of this Schedule is computed for the purposes of the income tax legislation which applies to it;
- (c) “household income” has the meaning given in paragraph 3;
- (d) “independent eligible student” has the meaning given in paragraph 2;
- (e) “Member State” means a Member State of the EU;
- (f) “new eligible student” means an eligible student who begins a specified designated course on or after 1st September 2004;
- (g) “parent” means a natural or adoptive parent and “child”, “mother” and “father” are to be construed accordingly;
- (h) “parent student” means an eligible student who is the parent of an eligible student;
- (i) “partner” in relation to an eligible student means any of the following—
  - (i) the spouse of an eligible student;
  - (ii) the civil partner of an eligible student;
  - (iii) a person ordinarily living with an eligible student as if the person were the student's spouse where an eligible student falls within paragraph 2(1)(a) <sup>F1</sup>...;
  - (iv) a person ordinarily living with an eligible student as if that person were the student's civil partner where an eligible student falls within paragraph 2(1)(a) <sup>F2</sup>...;
- (j) “partner” in relation to the parent of an eligible student means any of the following other than another parent of the eligible student—
  - (i) the spouse of an eligible student's parent;
  - (ii) the civil partner of an eligible student's parent;
  - (iii) a person ordinarily living with the parent of an eligible student as if the person were the parent's spouse;
  - (iv) a person ordinarily living with the parent of an eligible student as if the person were the parent's civil partner;
- (k) “preceding financial year” means the financial year immediately preceding the relevant year;
- (l) “prior financial year” means the financial year immediately preceding the preceding financial year;
- (m) “relevant year” means the academic year of the course in respect of which the household income falls to be assessed;
- (n) “residual income” means taxable income after the application of paragraph 4 (in the case of an eligible student), paragraph 5 (in the case of an eligible student's parent), paragraph 6 (in the case of an eligible student's partner) or paragraph 7 (in the case of the partner of a new eligible student's parent) and income referred to in sub-paragraph (2) received net of income tax;

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(o) [<sup>F3</sup>“taxable income” means, in relation to paragraph 4, in respect of the academic year for which an application has been made under regulation [<sup>F4</sup>8], in relation to paragraph 5, in respect (subject to sub-paragraphs [<sup>F5</sup>(3) to (5A)] of paragraph 5) of the prior financial year [<sup>F6</sup>and in relation to paragraph 7, in respect (subject to sub-paragraphs (2) to (5) of paragraph 7) of the prior financial year]—

(i) the total income on which a person (“A”) is charged to income tax as determined at Step 1 of the calculation in section 23 of the Income Tax Act 2007, together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003 (ignoring section 401(2) of that Act), received or treated as received by A, to the extent that they are not a component of the total income on which A is charged to income tax;

(ii) A’s total income from all sources as determined for the purposes of the income tax legislation of [<sup>F7</sup>a Member State] which applies to A’s income; or

(iii) [<sup>F8</sup>where the legislation of—

(aa) the United Kingdom and one or more Member States; or

(bb) more than one Member State

applies to the period, A’s total income from all sources as determined for the purposes of the income tax legislation under which the Secretary of State considers that A’s total income in that period is greatest (except as otherwise provided in paragraph 5),]

[<sup>F9</sup>except that] no account is taken of income referred to in sub-paragraph (2) paid to another party].

(2) The income referred to in this sub-paragraph is any benefits under a pension arrangement pursuant to an order made under section 23 of the Matrimonial Causes Act 1973 <sup>M1</sup> which includes provision made by virtue of sections 25B(4) and 25E(3) of that Act or pension benefits under Part 1 of Schedule 5 to the Civil Partnership Act 2004 <sup>M2</sup> which includes provision made by virtue of Parts 6 and 7 of that Schedule.

**F1** Words in Sch. 4 para. 1(1)(i)(iii) omitted (26.11.2020) by virtue of [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 3\) Regulations 2020 \(S.I. 2020/1203\)](#), regs. 1(2), **3(10)(a)(i)**

**F2** Words in Sch. 4 para. 1(1)(i)(iv) omitted (26.11.2020) by virtue of [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 3\) Regulations 2020 \(S.I. 2020/1203\)](#), regs. 1(2), **3(10)(a)(ii)**

**F3** Sch. 4 para. 1(1)(o) substituted (1.8.2014) by [The Further and Higher Education \(Student Support\) \(Amendment\) Regulations 2014 \(S.I. 2014/1766\)](#), regs. 1, **11(a)**

**F4** Word in Sch. 4 para. 1(1)(o) substituted (13.2.2020) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/48\)](#), regs. 1(1), **10(3)(a)(i)**

**F5** Words in Sch. 4 para. 1(1)(o) substituted (13.2.2020) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/48\)](#), regs. 1(1), **10(3)(a)(ii)**

**F6** Words in Sch. 4 para. 1(1)(o) inserted (13.2.2020) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/48\)](#), regs. 1(1), **10(3)(a)(iii)**

**F7** Words in Sch. 4 para. 1(1)(o)(ii) substituted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), **12(2)(a)**

**F8** Sch. 4 para. 1(1)(o)(iii) substituted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), **12(2)(b)**

**F9** Words in Sch. 4 para. 1(1)(o) substituted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), **12(2)(c)**

#### Marginal Citations

**M1** 1973 c.18; section 23 was amended by the [Administration of Justice Act 1982 \(c.53\)](#), **section 18**. Section 25B was inserted by the [Pensions Act 1995\(c.26\)](#), section 166(1) and was amended by the [Welfare](#)

Reform and Pensions Act 1999 (c.30), Schedule 4, Section 25E was inserted by the Pensions Act 2004(c.35), section 319(1), Schedule 12, paragraph 3.  
M2 2004 c.33; paragraph 25 of Schedule 5 was modified by S.I.2006/1934,

## Independent eligible student

- 2.—(1) An independent eligible student is an eligible student where—
- (a) the student is aged 25 or over on the first day of the relevant year;
  - (b) the student is married or is in a civil partnership before the beginning of the relevant year, whether or not the marriage or civil partnership is still subsisting;
  - (c) the student has no parent living;
  - (d) the Secretary of State is satisfied that neither of the student's parents can be found or that it is not reasonably practicable to get in touch with either of them;
  - (e) the student has communicated with neither of the student's parents for the period of one year before the beginning of the relevant year or, in the opinion of the Secretary of State, the student can demonstrate on other grounds that the student is irreconcilably estranged from the student's parents;
  - (f) the student was looked after by a local authority (within the meaning of section 22 of the Children Act 1989<sup>M3</sup>) [<sup>F10</sup>or, as the case may be, section 74 of the Social Services and Well-being (Wales) Act 2014] throughout any three-month period ending on or after the date on which the student reached the age of 16 and before the first day of the first academic year of the course (“the relevant period”) provided that the student has not in fact at any time during the relevant period been under the charge or control of the student's parents;
  - (g) the student's parents are residing outside [<sup>F11</sup>the United Kingdom, Gibraltar and] the EU and the Secretary of State is satisfied that either—
    - (i) the assessment of the household income by reference to their residual income would place those parents in jeopardy; or
    - (ii) it would not be reasonably practicable for those parents as a result of the calculation of any contribution under paragraph [<sup>F12</sup><sup>F13</sup>... 9 or 9A] to send any relevant funds to the United Kingdom;
  - (h) paragraph [<sup>F14</sup>5(10)] applies and the parent whom the Secretary of State considered the more appropriate for the purposes of that paragraph has died (irrespective of whether the parent in question had a partner);
  - (i) in the case of a student who began the current course before 1st September 2009, the student is a member of a religious order who resides in a house of that order;
  - (j) as at the first day of the relevant year, the student has the care of a person under the age of 18; or
  - (k) the student (“A”) has supported A out of A's earnings for any period or periods ending before the first academic year of the course which periods together aggregate not less than three years, and for the purposes of this sub-paragraph A is to be treated as supporting A out of A's earnings during any period in which—
    - (i) A was participating in arrangements for training for the unemployed under any scheme operated by, sponsored or funded by any state authority or agency, whether national, regional or local (“a relevant authority”);
    - (ii) A was in receipt of benefit payable by any relevant authority in respect of a person who is available for employment but who is unemployed;

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- (iii) A was available for employment and had complied with any requirement of registration imposed by a relevant authority as a condition of entitlement for participation in arrangements for training or receipt of benefit;
  - (iv) A held a state studentship or comparable award; or
  - (v) A received any pension, allowance or other benefit paid by any person by reason of a disability to which A is subject, or by reason of confinement, injury or sickness.
- (2) An eligible student who qualifies as an independent eligible student under sub-paragraph (1) (j) in respect of an academic year of a designated course retains that status for the duration of the period of eligibility.

- F10** Words in Sch. 4 para. 2(1)(f) inserted (6.4.2016) by [The Social Services and Well-being \(Wales\) Act 2014 \(Consequential Amendments\) \(Secondary Legislation\) Regulations 2016 \(S.I. 2016/211\)](#), reg. 1(2), [Sch. 3 para. 125](#)
- F11** Words in Sch. 4 para. 2(1)(g) inserted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), [12\(3\)](#)
- F12** Word in Sch. 4 para. 2(1)(g)(ii) omitted (26.11.2020) by virtue of [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 3\) Regulations 2020 \(S.I. 2020/1203\)](#), regs. 1(2), [3\(10\)\(b\)](#)
- F13** Words in Sch. 4 para. 2(1)(g)(ii) substituted (with application in accordance with reg. 1(2)(5) of the amending S.I.) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) Regulations 2019 \(S.I. 2019/142\)](#), regs. 1(1), [33\(2\)\(i\)](#)
- F14** Words in Sch. 4 para. 2(1)(h) substituted (with application in accordance with reg. 1(2)(5) of the amending S.I.) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) Regulations 2019 \(S.I. 2019/142\)](#), regs. 1(1), [33\(2\)\(ii\)](#)

#### Marginal Citations

- M3** 1989 c.41; section 22 has been amended by the [Children \(Leaving Care\) Act 2000 \(c.35\) section 2](#), [Local Government Act 2000 \(c.41\)](#), [Schedule 5](#), paragraph 19, the [Adoption and Children Act 2002 \(c.38\)](#), [section 116\(2\)](#), the [Children Act 2004 \(c. 31\)](#), [section 52](#) and the [Children and Young Persons Act 2008 \(c.23\)](#), [section 39](#) and Schedule 3.

### Household income

- 3.—(1) The amount of an eligible student's contribution depends on the household income.
- (2) The household income is—
- (a) in the case of an eligible student who is not an independent eligible student, the residual income of the eligible student aggregated with the residual income of the eligible student's parents (subject to <sup>F15</sup>paragraph 5(10)) and—
    - (i) in the case of a new eligible student who began the specified designated course before 1st September 2005, the residual income of the partner (other than a partner within the meaning of paragraph 1(j)(iv)) of the student's parent (provided that the Secretary of State has selected that parent under <sup>F15</sup>paragraph 5(10)); or
    - (ii) in the case of a new eligible student who began the specified designated course on or after 1st September 2005, the residual income of the partner of the student's parent (provided that the Secretary of State has selected that parent under <sup>F15</sup>paragraph 5(10));
  - (b) in the case of an independent eligible student who has a partner, the residual income of the eligible student aggregated with the residual income of the eligible student's partner (subject to sub-paragraph (4)); or

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- (c) in the case of an independent eligible student who does not have a partner, the residual income of the eligible student.
- (3) In determining the household income under sub-paragraph (2), there is deducted the sum of £1,130—
  - (a) for each child wholly or mainly financially dependent on the eligible student or the eligible student's partner; or
  - (b) for each child other than the eligible student wholly or mainly financially dependent on the eligible student's parent or the eligible student's parent's partner whose residual income is being taken into account.
- (4) For the purpose of calculating the contribution payable in respect of a parent student, the residual income of the parent student's partner must not be aggregated under paragraph (b) of sub-paragraph (2) in the case of a parent student whose child or whose partner's child holds an award in respect of which the household income is calculated with reference to the residual income of the parent student or of the parent student's partner or of both.

**F15** Words in Sch. 4 para. 3(2)(a) substituted (1.8.2012) by [The Education \(Student Fees, Awards and Support\) \(Amendment\) Regulations 2012 \(S.I. 2012/1653\)](#), regs. 1(3), **38**

#### Calculation of eligible student's residual income

4.—(1) For the purpose of determining the residual income of an eligible student, there is deducted from the student's taxable income (unless already deducted in determining taxable income) the aggregate of any amounts falling within any of the following sub-paragraphs—

- (a) any remuneration for work done during any academic year of the eligible student's course, provided that such remuneration does not include any sums paid in respect of any period for which the student has leave of absence or is relieved of the student's normal duties for the purpose of attending that course;
- (b) the gross amount of any premium or other sum paid by the eligible student in relation to a pension (not being a pension payable under a policy of life insurance) in respect of which relief is given <sup>F16</sup>... under section 188 of the Finance Act 2004 <sup>M4</sup>, or where the eligible student's income is computed for the purposes of the income tax legislation of [<sup>F17</sup>a Member State], the gross amount of any such premium or sum in respect of which relief would be given if that legislation made provision equivalent to the Income Tax Acts;

<sup>F18</sup>(2) .....

(3) Where the eligible student receives income in a currency other than sterling, the value of that income for the purpose of this paragraph is—

- (a) if the student purchases sterling with the income, the amount of sterling the student so receives;
- [<sup>F19</sup>(b) otherwise the value of the sterling which the income would purchase using the average rate published by Her Majesty's Revenue and Customs for the calendar year which ends before the start of the relevant year.]

**F16** Words in Sch. 4 para. 4(1)(b) omitted (1.8.2014) by virtue of [The Further and Higher Education \(Student Support\) \(Amendment\) Regulations 2014 \(S.I. 2014/1766\)](#), regs. 1, **11(b)**

**F17** Words in Sch. 4 para. 4(1)(b) substituted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), **12(4)(a)**

**F18** Sch. 4 para. 4(2) omitted (26.11.2020) by virtue of [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 3\) Regulations 2020 \(S.I. 2020/1203\)](#), regs. 1(2), **3(10)(c)**

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**F19** Sch. 4 para. 4(3)(b) substituted (3.3.2017) by The Education (Student Fees, Awards and Support) (Amendment) Regulations 2017 (S.I. 2017/114), regs. 1(2), 25(a)

**Marginal Citations**

**M4** 2004 c.12; section 188 was amended by the Finance Act 2007 (c.11), sections 68, 69 and 114 and Schedules 18, 19 and 27.

**Calculation of parent's residual income**

5.—<sup>F20</sup>(1) . . . . .

(2) [<sup>F21</sup>For the purposes of determining the residual income of an eligible student’s parent (“A” in this paragraph) there is deducted from the taxable income of A the aggregate of any amounts falling within any of the following sub-paragraphs (unless already deducted in determining a person’s taxable income)]—

- (a) the gross amount of any premium or sum relating to a pension (not being a premium payable under a policy of life assurance) in respect of which relief is given <sup>F22</sup>... under section 188 of the Finance Act 2004, or where the income is computed for the purposes of the income tax legislation of [<sup>F23</sup>a Member State], the gross amount of any such premium in respect of which relief would be given if that legislation made provision equivalent to the Income Tax Acts;
- (b) in any case where income is computed for the purposes of the Income Tax Acts by virtue of sub-paragraph (7) any sums equivalent to the deduction mentioned in paragraph (a) of this sub-paragraph, provided that any sums so deducted do not exceed the deductions which would be made if the whole of A's income were in fact income for the purposes of the Income Tax Acts;
- (c) where A is a parent student or A holds a statutory award, £1,130.

[<sup>F24</sup>(3) The Secretary of State may, for the purpose of enabling the eligible student to attend the course without hardship, ascertain A’s residual income for the financial year beginning immediately before the relevant year (“the current financial year”) if the Secretary of State is satisfied that—

- (a) where the eligible student’s household income is determined by reference to the residual income of A alone, the residual income of A in the current financial year is likely to be not more than 85% of the sterling value of A’s residual income in the prior financial year;
- (b) where the eligible student’s household income is determined by reference to the residual income of both parents, the aggregate of the residual incomes of A and the other parent in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of the residual incomes of A and the other parent in the prior financial year; or
- (c) where the eligible student’s household income is determined by reference to the residual income of A and A’s partner, the aggregate of the residual incomes of A and A’s partner in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of—
  - (i) the residual income of A in the prior financial year applicable to A; and
  - (ii) the residual income of A’s partner in the prior financial year applicable to A’s partner.

(4) In the event that sub-paragraph (3) or this paragraph was applied in the previous academic year of the current course, the Secretary of State may, for the purpose of enabling the eligible student to attend the course without hardship, ascertain A’s residual income for the current financial year if the Secretary of State is satisfied that—

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- (a) where the eligible student's household income is determined by reference to the residual income of A alone, the residual income of A in the current financial year is likely to be not more than 85% of the sterling value of A's residual income in the previous financial year;
- (b) where the eligible student's household income is determined by reference to the residual income of both parents, the aggregate of the residual incomes of A and the other parent in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of the residual incomes of A and the other parent in the previous financial year; or
- (c) where the eligible student's household income is determined by reference to the residual income of A and A's partner, the aggregate of the residual incomes of A and A's partner in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of the residual incomes of A and A's partner in the previous financial year.

(5) In an academic year immediately following one in which the Secretary of State has ascertained A's residual income for the current financial year under sub-paragraph (3) or, where applicable, under sub-paragraph (4), the Secretary of State must ascertain A's residual income in the preceding financial year.

(5A) In an academic year immediately following one in which the Secretary of State has ascertained A's residual income for the previous financial year under sub-paragraph (5), the Secretary of State must ascertain A's residual income in the prior financial year.]

(6) Where A satisfies the Secretary of State that A's income is wholly or mainly derived from the profits of a business or profession carried on by A, then any reference in this Schedule to a prior financial year means the earliest period of twelve months which ends after the start of the [F25 financial year immediately preceding the preceding financial year] and in respect of which accounts are kept relating to that business or profession.

(7) Where A is in receipt of any income which does not form part of A's income for the purposes of the Income Tax Acts or the income tax legislation of [F26 a Member State] by reason only that—

- (a) A is not resident F27... or domiciled in the United Kingdom, or where A's income is computed as for the purposes of the income tax legislation of [F26 a Member State], not so resident F27... or domiciled in that Member State;
- (b) the income does not arise in the United Kingdom, or where A's income is computed as for the purposes of the income tax legislation of [F26 a Member State], does not arise in that Member State; or
- (c) the income arises from an office, service or employment, income from which is exempt from tax in pursuance of any legislation,

A's taxable income for the purposes of this Schedule is computed as though the income under this sub-paragraph were part of A's income for the purposes of the Income Tax Acts or the income tax legislation of [F26 a Member State], as the case may be.

[F28(8) Where A's income is computed as for the purposes of the income tax legislation of [F29 a Member State], it is computed under the provisions of this Schedule in the currency of that Member State and A's income for the purposes of this Schedule is the sterling value of that income determined in accordance with the average rate published by Her Majesty's Revenue and Customs for the calendar year which ends before the end of the prior financial year.]

(9) Where one of the eligible student's parents dies either before or during the relevant year and that parent's income has been or would be taken into account for the purpose of determining the household income, the household income is—

- (a) where the parent dies before the relevant year, determined by reference to the income of the surviving parent; or

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- (b) where the parent dies during the relevant year, the aggregate of—
- (i) the appropriate proportion of the household income determined by reference to the income of both parents, being the proportion in respect of that part of the relevant year during which both parents were alive; and
  - (ii) the appropriate proportion of the household income determined by reference to the income of the surviving parent, being the proportion in respect of that part of the relevant year remaining after the death of the other parent.
- (10) Where the Secretary of State determines that the parents are separated for the duration of the relevant year, the household income is determined by reference to the income of whichever parent the Secretary of State considers the more appropriate under the circumstances.
- (11) Where the Secretary of State determines that the parents have separated in the course of the relevant year, the household income is determined by reference to the aggregate of—
- (a) the appropriate proportion of the household income determined in accordance with sub-paragraph (10), being the proportion in respect of that part of the relevant year during which the parents are separated; and
  - (b) the appropriate proportion of the household income determined otherwise in respect of the remainder of the relevant year.

<b>F20</b>	Sch. 4 para. 5(1) omitted (1.8.2014) by virtue of <a href="#">The Further and Higher Education (Student Support) (Amendment) Regulations 2014 (S.I. 2014/1766)</a> , regs. 1, <b>11(c)(i)</b>
<b>F21</b>	Words in Sch. 4 para. 5(2) substituted (23.12.2015) by <a href="#">The Education (Student Support) (Amendment) Regulations 2015 (S.I. 2015/1951)</a> , regs. 1(2), <b>56(a)</b>
<b>F22</b>	Words in Sch. 4 para. 5(2)(a) omitted (1.8.2014) by virtue of <a href="#">The Further and Higher Education (Student Support) (Amendment) Regulations 2014 (S.I. 2014/1766)</a> , regs. 1, <b>11(c)(iii)</b>
<b>F23</b>	Words in Sch. 4 para. 5(2)(a) substituted (31.12.2020) by <a href="#">The Education (Student Fees, Awards and Support) (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1181)</a> , regs. 1(3), <b>12(4)(b)(i)</b>
<b>F24</b>	Sch. 4 para. 5(3)-(5A) substituted for Sch. 4 para. 5(3)-(5) (13.2.2020) by <a href="#">The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48)</a> , regs. 1(1), <b>10(3)(b)(i)</b>
<b>F25</b>	Words in Sch. 4 para. 5(6) substituted (13.2.2020) by <a href="#">The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48)</a> , regs. 1(1), <b>10(3)(b)(ii)</b>
<b>F26</b>	Words in Sch. 4 para. 5(7) substituted (31.12.2020) by <a href="#">The Education (Student Fees, Awards and Support) (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1181)</a> , regs. 1(3), <b>12(4)(b)(ii)</b>
<b>F27</b>	Words in Sch. 4 para. 5(7)(a) omitted (1.8.2013) by virtue of <a href="#">The Education (Student Support and European University Institute) (Amendment) Regulations 2013 (S.I. 2013/1728)</a> , regs. 1(3), <b>22</b>
<b>F28</b>	Sch. 4 para. 5(8) substituted (3.3.2017) by <a href="#">The Education (Student Fees, Awards and Support) (Amendment) Regulations 2017 (S.I. 2017/114)</a> , regs. 1(2), <b>25(b)</b>
<b>F29</b>	Words in Sch. 4 para. 5(8) substituted (31.12.2020) by <a href="#">The Education (Student Fees, Awards and Support) (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1181)</a> , regs. 1(3), <b>12(4)(b)(iii)</b>

### Calculation of eligible student's partner's residual income

6.—(1) Subject to sub-paragraphs [<sup>F30</sup>(2) and (3)] of this paragraph, an eligible student's partner's [<sup>F31</sup>residual] income is determined in accordance with paragraph 5 (other than sub-paragraphs [<sup>F32</sup>(3) (b) and (c), (4)(b) and (c), (9), (10) and (11)] of paragraph 5), references to the parent being construed as references to the eligible student's partner.

(2) Where the Secretary of State determines that the eligible student and the student's partner are separated for the duration of the relevant year, the partner's [<sup>F33</sup>residual] income is not taken into account in determining the household income.



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(3) Where the Secretary of State determines that the eligible student and the student's partner have separated in the course of the relevant year, the partner's [<sup>F34</sup>residual] income is determined by reference to the partner's [<sup>F34</sup>residual] income under sub-paragraph (1) divided by fifty-two and multiplied by the number of complete weeks in the relevant year for which the Secretary of State determines that the eligible student and the student's partner are not separated.

<sup>F35</sup>(4) .....

<b>F30</b>	Words in Sch. 4 para. 6(1) substituted (13.2.2020) by The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(i)(aa)</b>
<b>F31</b>	Word in Sch. 4 para. 6(1) inserted (13.2.2020) by The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(i)(bb)</b>
<b>F32</b>	Words in Sch. 4 para. 6(1) substituted (13.2.2020) by The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(i)(cc)</b>
<b>F33</b>	Word in Sch. 4 para. 6(2) inserted (13.2.2020) by The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(ii)</b>
<b>F34</b>	Word in Sch. 4 para. 6(3) inserted (13.2.2020) by The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(iii)</b>
<b>F35</b>	Sch. 4 para. 6(4) omitted (13.2.2020) by virtue of The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/48), regs. 1(1), <b>10(3)(c)(iv)</b>

### <sup>F36</sup>Calculation of parent's partner's residual income

7.—(1) For the purposes of determining the residual income of an eligible student's parent's partner ("P"), there is deducted from the taxable income of P the aggregate of any amounts falling within any of the following sub-paragraphs (unless already deducted in determining a person's taxable income)—

- (a) the gross amount of any premium or sum relating to a pension (not being a premium payable under a policy of life assurance) in respect of which relief is given under section 188 of the Finance Act 2004, or where the income is computed for the purposes of the income tax legislation of [<sup>F37</sup>a Member State], the gross amount of any such premium in respect of which relief would be given if that legislation made provision equivalent to the Income Tax Acts;
- (b) in any case where income is computed for the purposes of the Income Tax Acts by virtue of sub-paragraph (7), any sums equivalent to the deduction mentioned in paragraph (a) of this sub-paragraph, provided that any sums deducted do not exceed the deductions which would be made if the whole of P's income were in fact income for the purposes of the Income Tax Acts;
- (c) where P is a parent student or P holds a statutory award, £1,130.

(2) The Secretary of State may, for the purpose of enabling the eligible student to attend the course without hardship, ascertain P's residual income for the financial year beginning immediately before the relevant year ("the current financial year") if the Secretary of State is satisfied that the aggregate of the residual incomes of P and the eligible student's parent in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of—

- (a) the residual income of P in the prior financial year applicable to P; and
- (b) the residual income of the eligible student's parent in the prior financial year applicable to the parent.

(3) In the event that sub-paragraph (2) or this paragraph was applied in the previous academic year of the current course, the Secretary of State may, for the purpose of enabling the eligible student to attend the course without hardship, ascertain P's residual income for the current financial year

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if the Secretary of State is satisfied that the aggregate of the residual incomes of P and the eligible student's parent in the current financial year is likely to be not more than 85% of the sterling value of the aggregate of the residual incomes of P and the eligible student's parent in the previous financial year.

(4) In an academic year immediately following one in which the Secretary of State has ascertained P's residual income for the current financial year under sub-paragraph (2) or, where applicable, under sub-paragraph (3), the Secretary of State must ascertain P's residual income in the preceding financial year.

(5) In an academic year immediately following one in which the Secretary of State has ascertained P's residual income for the previous financial year under sub-paragraph (4), the Secretary of State must ascertain P's residual income in the prior financial year.

(6) Where P satisfies the Secretary of State that P's income is wholly or mainly derived from the profits of a business or profession carried on by P then any reference in this Schedule to a prior financial year in relation to P means the earliest period of twelve months which ends after the start of the financial year immediately preceding the preceding financial year and in respect of which accounts are kept relating to that business or profession.

(7) Where P is in receipt of any income which does not form part of P's income for the purpose of the Income Tax Acts or the income tax legislation of [<sup>F38</sup>a Member State] by reason only that—

- (a) P is not resident or domiciled in the United Kingdom, or where P's income is computed as for the purposes of the income tax legislation of [<sup>F38</sup>a Member State], not so resident or domiciled in that Member State;
- (b) the income does not arise in the United Kingdom, or where P's income is computed for the purposes of the income tax legislation of [<sup>F38</sup>a Member State], does not arise in that Member State; or
- (c) the income arises from an office, service or employment, income for which is exempt from tax in pursuance of any legislation,

P's taxable income for the purposes of this Schedule is computed as though the income under this sub-paragraph were part of P's income for the purpose of the Income Tax Acts or the income tax legislation of [<sup>F38</sup>a Member State], as the case may be.

(8) Where P's income is computed as for the purposes of the income tax legislation of [<sup>F39</sup>a Member State], it is computed under the provisions of this Schedule in the currency of that Member State and P's income for the purposes of this Schedule is the sterling value of that income determined in accordance with the average rate published by Her Majesty's Revenue and Customs for the calendar year which ends before the end of the prior financial year.

(9) Where the Secretary of State determines that P and the eligible student's parent are separated for the duration of the relevant year, P's residual income is not taken into account in determining the household income.

(10) Where the Secretary of State determines that P and the eligible student's parent have separated in the course of the relevant year, P's residual income is determined by reference to P's residual income under sub-paragraph (1) divided by 52 and multiplied by the number of complete weeks in the relevant year for which the Secretary of State determines that P and the eligible student's parent are not separated.]

**F36** Sch. 4 para. 7 substituted (13.2.2020) by [The Education \(Student Fees, Awards and Support etc.\) \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/48\)](#), regs. 1(1), **10(3)(d)**

**F37** Words in Sch. 4 para. 7(1)(a) substituted (31.12.2020) by [The Education \(Student Fees, Awards and Support\) \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1181\)](#), regs. 1(3), **12(4)(c)(i)**

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- F38** Words in Sch. 4 para. 7(7) substituted (31.12.2020) by The Education (Student Fees, Awards and Support) (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1181), regs. 1(3), **12(4)(c)(ii)**
- F39** Words in Sch. 4 para. 7(8) substituted (31.12.2020) by The Education (Student Fees, Awards and Support) (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1181), regs. 1(3), **12(4)(c)(iii)**

### Calculation of contribution – old system students

<sup>F40</sup>8. ....

- F40** Sch. 4 para. 8 omitted (26.11.2020) by virtue of The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 3) Regulations 2020 (S.I. 2020/1203), regs. 1(2), **3(10)(d)**

### Calculation of contribution – current system students

9.—(1) In relation to an eligible student who is a current system student, the contribution payable is—

- (a) in any case where the household income exceeds £39,796, £1 for every complete [<sup>F41</sup>£8.73] by which the household income exceeds £39,796; and
- (b) in any case where the household income is £39,796 or less, nil.

[<sup>F42</sup>(1A) In relation to a <sup>F43</sup>... 2009 or 2012 cohort student, the contribution calculated at paragraph 9(1) of this Schedule is added to the reduction in entitlement calculated for the loan for living costs in accordance with Chapter 2 of Part 6, for the purposes of paragraph 9(2) and (3) of this Schedule.

(1B) In relation to a 2016 cohort student, the contribution calculated at paragraph 9(1) of this Schedule is added to the contribution calculated for the loan for living costs at paragraph 9A for the purposes of paragraph 9(2) and (3) of this Schedule.]

- (2) The contribution must not in any case exceed £6,210.
- (3) The contribution may be adjusted in accordance with paragraph 10.
- (4) Where sub-paragraph (5) applies, the aggregate contributions must not exceed £6,210.
- (5) This sub-paragraph applies where—
- (a) a contribution is payable in relation to two or more eligible students <sup>F44</sup>... in respect of the same income under paragraph 5 or, where the relevant parent's partner's residual income is taken into account, under paragraphs 5 and 7; or
- (b) the household income consists of the residual income of an independent eligible student and the student's partner where both hold a statutory award.

- F41** Sum in Sch. 4 para. 9(1)(a) substituted (with application in accordance with reg. 1(3)(b) of the amending S.I.) by The Education (Student Fees, Awards and Support) (Amendment) Regulations 2017 (S.I. 2017/114), reg. 1(3), **Sch. 2**
- F42** Sch. 4 para. 9(1A)(1B) inserted (with application in accordance with reg. 1(3)(b) of the amending S.I.) by The Education (Student Support) (Amendment) Regulations 2015 (S.I. 2015/1951), regs. 1(3)(a), **56(b)**
- F43** Word in Sch. 4 para. 9(1A) omitted (with application in accordance with reg. 1(2)(b)(4) of the amending S.I.) by virtue of The Education (Student Fees, Awards and Support) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/1348), regs. 1(1), **4(15)**
- F44** Words in Sch. 4 para. 9(5)(a) omitted (26.11.2020) by virtue of The Education (Student Fees, Awards and Support etc.) (Amendment) (No. 3) Regulations 2020 (S.I. 2020/1203), regs. 1(2), **3(10)(e)**

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### <sup>F45</sup>Calculation of contribution for loans for living costs – 2016 cohort students

**9A.**—(1) In relation to a 2016 cohort student who satisfies all the conditions in regulation 71(1)(g) or 71(1)(h), there is a contribution payable for the loan for living costs.

(2) In relation to a 2016 cohort student who satisfies all the conditions in regulation 71(1)(g), the contribution payable, subject to paragraph 10, in any case where—

- (a) the household income exceeds £42,875 is equal to X – Y and—
  - (i) for a student in category A, X is £1 for every complete <sup>F46</sup>£7.27] by which the student’s household income exceeds £25,000 and Y is <sup>F46</sup>£2,458]
  - (ii) for a student in category B, X is £1 for every complete <sup>F47</sup>£7.08] by which the student’s household income exceeds £25,000 and Y is <sup>F47</sup>£2,524];
  - (iii) for a student in category C, X is £1 for every complete <sup>F48</sup>£7.13] by which the student’s household income exceeds £25,000 and Y is <sup>F48</sup>£2,507];
  - (iv) for a student in category D, X is £1 for every complete <sup>F49</sup>£7.20] which the student’s household income exceeds £25,000 and Y is <sup>F49</sup>£2,482];
- (b) the household income does not exceed £42,875 is nil.

(3) In relation to a 2016 cohort student who satisfies all the conditions in regulation 71(1)(h), the contribution, subject to paragraph 10, in any case where—

- (a) the household income exceeds £42,875 is equal to—
  - (i) for a student in category A, £1 for every complete <sup>F50</sup>£7.27] by which the student’s household income exceeds £42,875;
  - (ii) for a student in category B, £1 for every complete <sup>F51</sup>£7.08] by which the student’s household income exceeds £42,875;
  - (iii) for a student in category C, £1 for every complete <sup>F52</sup>£7.13] by which the student’s household income exceeds £42,875;
  - (iv) for a student in category D, £1 for every complete <sup>F53</sup>£7.20] by which the student’s household income exceeds £42,875;
- (b) the household income does not exceed £42,875 is nil.

(4) In relation to a 2016 cohort student who satisfies both the conditions in regulation 71(1)(i), no contribution is payable.

(5) Categories A to D have the meaning given in regulation 90.]

**F45** Sch. 4 para. 9A inserted (with application in accordance with reg. 1(3)(b) of the amending S.I.) by [The Education \(Student Support\) \(Amendment\) Regulations 2015 \(S.I. 2015/1951\)](#), regs. 1(3)(a), **56(c)**

**F46** Sums in [Sch. 4 para. 9A\(2\)\(a\)\(i\)](#) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by [The Education \(Student Fees, Awards and Support\) \(Amendment\) \(No. 3\) Regulations 2021 \(S.I. 2021/1348\)](#), reg. 1(1), **Sch.**

**F47** Sums in [Sch. 4 para. 9A\(2\)\(a\)\(ii\)](#) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by [The Education \(Student Fees, Awards and Support\) \(Amendment\) \(No. 3\) Regulations 2021 \(S.I. 2021/1348\)](#), reg. 1(1), **Sch.**

**F48** Sums in [Sch. 4 para. 9A\(2\)\(a\)\(iii\)](#) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by [The Education \(Student Fees, Awards and Support\) \(Amendment\) \(No. 3\) Regulations 2021 \(S.I. 2021/1348\)](#), reg. 1(1), **Sch.**

**F49** Sums in [Sch. 4 para. 9A\(2\)\(a\)\(iv\)](#) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by [The Education \(Student Fees, Awards and Support\) \(Amendment\) \(No. 3\) Regulations 2021 \(S.I. 2021/1348\)](#), reg. 1(1), **Sch.**

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- F50** Sum in Sch. 4 para. 9A(3)(a)(i) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by The Education (Student Fees, Awards and Support) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/1348), reg. 1(1), **Sch.**
- F51** Sum in Sch. 4 para. 9A(3)(a)(ii) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by The Education (Student Fees, Awards and Support) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/1348), reg. 1(1), **Sch.**
- F52** Sum in Sch. 4 para. 9A(3)(a)(iii) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by The Education (Student Fees, Awards and Support) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/1348), reg. 1(1), **Sch.**
- F53** Sum in Sch. 4 para. 9A(3)(a)(iv) substituted (with application in accordance with reg. 1(2)(c)(4) of the amending S.I.) by The Education (Student Fees, Awards and Support) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/1348), reg. 1(1), **Sch.**

### Split contributions

**10.** Where the same household income is used to assess the amount of a statutory award for which two or more [<sup>F54</sup>eligible students] qualify [<sup>F55</sup>for support in connection with a designated course], the contribution payable in respect of the eligible student is divided by the number of [<sup>F56</sup>those students].

- F54** Words in Sch. 4 para. 10 substituted (with application in accordance with reg. 1(2)(5) of the amending S.I.) by The Education (Student Fees, Awards and Support etc.) (Amendment) Regulations 2019 (S.I. 2019/142), regs. 1(1), **33(3)(i)**
- F55** Words in Sch. 4 para. 10 inserted (with application in accordance with reg. 1(2)(5) of the amending S.I.) by The Education (Student Fees, Awards and Support etc.) (Amendment) Regulations 2019 (S.I. 2019/142), regs. 1(1), **33(3)(ii)**
- F56** Words in Sch. 4 para. 10 substituted (with application in accordance with reg. 1(2)(5) of the amending S.I.) by The Education (Student Fees, Awards and Support etc.) (Amendment) Regulations 2019 (S.I. 2019/142), regs. 1(1), **33(3)(iii)**

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

- Sch. 4 para. 6(4) omitted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(iv\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 1(1)(o)(iii) substituted by [S.I. 2019/139 reg. 8\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 7 substituted by [S.I. 2020/46 reg. 10\(3\)\(d\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(2)(a)(i) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(2)(a)(ii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(2)(a)(iii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(2)(a)(iv) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(3)(a)(i) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(3)(a)(ii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(3)(a)(iii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(3)(a)(iv) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 9A(2)(a)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(2)(a)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(2)(a)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(2)(a)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(3)(a)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(3)(a)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(3)(a)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 9A(3)(a)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- Sch. 4 para. 6(1) word inserted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(i\)\(bb\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 6(2) word inserted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(ii\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 6(3) word inserted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(iii\)](#) (This amendment not applied to [legislation.gov.uk](https://www.legislation.gov.uk). S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)

- Sch. 4 para. 1(1)(o) word substituted by [S.I. 2020/46 reg. 10\(3\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 2(1)(g) words inserted by [S.I. 2019/139 reg. 8\(3\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 1(1)(o) words inserted by [S.I. 2020/46 reg. 10\(3\)\(a\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 1(1)(o) words substituted by [S.I. 2019/139 reg. 8\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 1(1)(o)(ii) words substituted by [S.I. 2019/139 reg. 8\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 4(1)(b) words substituted by [S.I. 2019/139 reg. 8\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 5(2)(a) words substituted by [S.I. 2019/139 reg. 8\(4\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 5(7) words substituted by [S.I. 2019/139 reg. 8\(4\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 5(8) words substituted by [S.I. 2019/139 reg. 8\(4\)\(b\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 4 para. 1(1)(o) words substituted by [S.I. 2020/46 reg. 10\(3\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 5(6) words substituted by [S.I. 2020/46 reg. 10\(3\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 6(1) words substituted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(i\)\(aa\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 4 para. 6(1) words substituted by [S.I. 2020/46 reg. 10\(3\)\(c\)\(i\)\(cc\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)

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

- blanket amendment words substituted by [S.I. 2023/1071 Sch. para. 1](#)

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

- Sch. 1 para. 11(1)(a)-(d) Sch. 1 para. 11(a)-(d) renumbered as Sch. 1 para. 11(1)(a)-(d) by [S.I. 2019/139 reg. 7\(3\)\(e\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 1 para. 14(1) Sch. 1 para. 14 renumbered as Sch. 1 para. 14(1) by [S.I. 2023/74 reg. 37\(2\)\(b\)](#)
- Sch. 1 para. 9(4) inserted by [S.I. 2019/139 reg. 7\(3\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)

- Sch. 1 para. 11(2) inserted by [S.I. 2019/139 reg. 7\(3\)\(e\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 1 para. 4C inserted by [S.I. 2020/46 reg. 2\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 1 para. 4D inserted by [S.I. 2020/46 reg. 3\(3\)\(j\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 1 para. 14(2)-(4) inserted by [S.I. 2023/74 reg. 37\(2\)\(c\)](#)
- Sch. 1 para. 11(1)(c) words inserted by [S.I. 2019/139 reg. 7\(3\)\(e\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 1 para. 11(1)(d) words inserted by [S.I. 2019/139 reg. 7\(3\)\(e\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked immediately before IP completion day by S.I. 2020/1181, regs. 1(2). 2)
- Sch. 2 para. 12 inserted by [S.I. 2023/74 reg. 41](#)
- Sch. 4 para. 5(3)-(5A) substituted for Sch. 4 para. 5(3)-(5) by [S.I. 2020/46 reg. 10\(3\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 6 para. 3(3) inserted by [S.I. 2020/46 reg. 10\(4\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- Sch. 6 para. 5(2)-(4A) substituted for Sch. 6 para. 5(2)-(4) by [S.I. 2020/46 reg. 10\(4\)\(c\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 2(1ZA)(1ZB) inserted by [S.I. 2023/74 reg. 42\(3\)](#)
- reg. 2(1ZA)(e)(ii) words substituted by [S.I. 2023/521 reg. 5\(2\)\(b\)](#)
- reg. 2(14)(15) inserted by [S.I. 2020/46 reg. 4\(1\)\(a\)\(iv\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 2A inserted by [S.I. 2023/74 reg. 13](#)
- reg. 2A(3)(h) words inserted by [S.I. 2023/74 reg. 33\(3\)\(a\)](#)
- reg. 2A(3)(i) words inserted by [S.I. 2023/74 reg. 33\(3\)\(b\)](#)
- reg. 2A(5)(d) and word inserted by [S.I. 2023/74 reg. 43\(a\)](#)
- reg. 2A(6)(d) and word inserted by [S.I. 2023/74 reg. 43\(b\)](#)
- reg. 2A(7)(a) words substituted by [S.I. 2023/521 reg. 5\(3\)\(a\)](#)
- reg. 2A(7)(c) word substituted by [S.I. 2023/521 reg. 5\(3\)\(b\)](#)
- reg. 2B inserted by [S.I. 2023/74 reg. 44](#)
- reg. 4(12C) inserted by [S.I. 2020/46 reg. 3\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 4(13C)(a)(i)(cc) word substituted by [S.I. 2023/74 reg. 49\(4\)\(a\)](#)
- reg. 4(13D)(a)(i)(cc) word substituted by [S.I. 2023/74 reg. 49\(5\)\(a\)](#)
- reg. 5(2ZZA) inserted by [S.I. 2020/46 reg. 4\(1\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 12(1)(b)(iii)(aa) word substituted by [S.I. 2020/46 reg. 18\(2\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 17(j) inserted by [S.I. 2020/46 reg. 2\(3\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 17(k) inserted by [S.I. 2020/46 reg. 3\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 22(2A)(2B) inserted by [S.I. 2023/74 reg. 39\(1\)\(b\)](#)
- reg. 38(7)(e)(ic) omitted by [S.I. 2023/98 Sch. para. 42](#)



- reg. 38(8)-(8B) substituted for reg. 38(8) by [S.I. 2023/74 reg. 17](#)
- reg. 41(8)-(8B) substituted for reg. 41(8) by [S.I. 2023/74 reg. 18](#)
- reg. 45(11)(11A) substituted for reg. 45(11) by [S.I. 2023/74 reg. 19](#)
- reg. 47(2A)(v)(vi) substituted for reg. 47(2A)(v) by [S.I. 2020/46 reg. 6\(2\)\(b\)\(iii\)](#)  
(This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2B)(v)(vi) substituted for reg. 47(2B)(v) by [S.I. 2020/46 reg. 6\(2\)\(d\)\(iii\)](#)  
(This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2B)(iv) word omitted by [S.I. 2020/46 reg. 6\(2\)\(d\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2AA) word substituted by [S.I. 2020/46 reg. 6\(2\)\(c\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2AA)(i) word omitted by [S.I. 2020/46 reg. 6\(2\)\(c\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2AA)(ii)(iii) substituted for reg. 47(2AA)(ii) by [S.I. 2020/46 reg. 6\(2\)\(c\)\(iii\)](#)  
(This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2BA) word substituted by [S.I. 2020/46 reg. 6\(2\)\(e\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2BA)(i) word omitted by [S.I. 2020/46 reg. 6\(2\)\(e\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2BA)(i) words inserted by [S.I. 2020/46 reg. 6\(2\)\(e\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(2BA)(ii)(iii) substituted for reg. 47(2BA)(ii) by [S.I. 2020/46 reg. 6\(2\)\(e\)\(iv\)](#)  
(This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 47(5A)(5B) inserted by [S.I. 2020/46 reg. 6\(2\)\(f\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(2)(i) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(2)(iii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(2)(ii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(2)(iv) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(3)(i) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(3)(iii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 72(3)(ii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)







- reg. 77(3)(i) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 77(3)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 77(3)(iii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 77(3)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 77(3)(ii) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 77(3)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 77(3)(iv) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 77(3)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(2)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(2)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(2)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(2)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(3)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(3)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(3)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80A(3)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(2)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(2)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(2)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(2)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(4)(i) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(4)(iii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(4)(ii) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 80B(4)(iv) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 85(1)(1A) substituted for reg. 85(1) by [S.I. 2023/74 reg. 24\(2\)](#)
- reg. 85(2)(i) inserted by [S.I. 2020/46 reg. 2\(3\)\(c\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 85(2)(j) inserted by [S.I. 2020/46 reg. 3\(3\)\(d\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 137(10C) inserted by [S.I. 2020/46 reg. 3\(3\)\(e\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 138(4)(k) inserted by [S.I. 2020/46 reg. 2\(3\)\(d\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 138(4)(l) inserted by [S.I. 2020/46 reg. 3\(3\)\(f\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 138A(2)(i) inserted by [S.I. 2020/46 reg. 2\(3\)\(e\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 138A(2)(j) inserted by [S.I. 2020/46 reg. 3\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 139(2A)(ca) inserted by [S.I. 2023/74 reg. 40](#)
- reg. 139(2ZAA) inserted by [S.I. 2020/46 reg. 4\(1\)\(g\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)

- reg. 147(8)-(8B) substituted for reg. 147(8) by [S.I. 2023/74 reg. 27](#)
- reg. 157B(6)(a)(i)(ab) words omitted by [S.I. 2020/46 reg. 8\(1\)\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157B(6)(a)(i)(ab) words substituted by [S.I. 2020/46 reg. 8\(1\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157G(1)(a) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157G(1)(b) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157G(1)(c) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157G(1)(d) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157J(1)(a) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157J(1)(a) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157J(1)(b) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157J(1)(b) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157J(1)(c) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157J(1)(c) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 157J(1)(d) sum substituted by [S.I. 2020/46 Sch.](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 157J(1)(d) sum substituted by [S.I. 2023/74 Sch.](#)
- reg. 159(15C) inserted by [S.I. 2020/46 reg. 3\(3\)\(h\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 160(2)(i) inserted by [S.I. 2020/46 reg. 2\(3\)\(f\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 160(2)(j) inserted by [S.I. 2020/46 reg. 3\(3\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 161(3ZAA) inserted by [S.I. 2020/46 reg. 4\(1\)\(i\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/46 was revoked by S.I. 2020/48, reg. 19 before ever coming into force)
- reg. 166(6) inserted by [S.I. 2023/74 reg. 31\(3\)](#)