

SCHEDULE 2

regulation 14(2)(1)

Applicable amounts

PART 1

Personal allowances

Personal allowance

1. The amount specified in column (2) below in respect of each person or couple specified in column (1) is the amount specified for the purposes of paragraph 6(1)(a) of Schedule 1.

<i>Column (1)</i>	<i>Column (2)</i>
<i>Person, couple or polygamous marriage</i>	<i>Amount</i>
(1) Single applicant or lone parent—	
(a) aged under 65;	(a) £142.70;
(b) aged 65 or over.	(b) £161.25.
(2) Couple—	
(a) both members aged under 65;	(a) £217.90;
(b) one or both members aged 65 or over.	(b) £241.65.
(3) If the applicant is a member of a polygamous marriage and none of the members of the marriage has attained the age of 65—	
(a) for the applicant and the other party to the marriage;	(a) £217.90;
(b) for each additional spouse who is a member of the same household as the applicant.	(b) £75.20;
(4) If the applicant is a member of a polygamous marriage and one or more members of the marriage are aged 65 or over—	
(a) for the applicant and the other party to the marriage;	(a) £241.65;
(b) for each additional spouse who is a member of the same household as the applicant.	(b) £80.40.

Commencement Information

I1 Sch. 2 para. 1 in force at 27.11.2012, see reg. 1(1)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Child or young person amounts

2.—(1) The amounts specified in column (2) below in respect of each person specified in column (1) are the amounts, for the relevant period specified in column (1), specified for the purposes of paragraph 6(1)(b) of Schedule 1.

<i>Column (1)</i>	<i>Column (2)</i>
<i>Child or young person</i>	<i>Amount</i>
Person in respect of the period—	
(a) beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday;	(a) £64.99;
(b) beginning on the first Monday in September following that person's sixteenth birthday and ending on the day preceding that person's twentieth birthday.	(b) £64.99.

(2) In column (1) of the table “the first Monday in September” means the Monday which first occurs in the month of September in any year.

Commencement Information

I2 Sch. 2 para. 2 in force at 27.11.2012, see reg. 1(1)

PART 2

Family premium

Family premium

3. The amount for the purposes of paragraph 6(1)(c) of Schedule 1 in respect of a family of which at least one member is a child or young person is £17.40.

Commencement Information

I3 Sch. 2 para. 3 in force at 27.11.2012, see reg. 1(1)

PART 3

Premiums

4. The premiums specified in Part 4 are, for the purposes of paragraph 6(1)(d) of Schedule 1, applicable to an applicant who satisfies the condition specified in this Part in respect of that premium.

Commencement Information

I4 Sch. 2 para. 4 in force at 27.11.2012, see [reg. 1\(1\)](#)

5. Subject to sub-paragraph (2), for the purposes of this Part, once a premium is applicable to an applicant under this Part, a person is to be treated as being in receipt of any benefit for—

- (a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979(2) applies, any period during which, apart from the provision of those Regulations, he would be in receipt of that benefit; and
- (b) any period spent by a person in undertaking a course of training or instruction provided or approved by the Secretary of State under section 2 of the Employment and Training Act 1973(3), or by Skills Development Scotland, Scottish Enterprise or Highland and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990(4) or for any period during which he is in receipt of a training allowance.

(2) For the purposes of the carer premium under paragraph 9, a person is to be treated as being in receipt of a carer's allowance by virtue of sub-paragraph (1)(a) only if and for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the SSCBA(5) or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012(6) or an AFIP.

Commencement Information

I5 Sch. 2 para. 5 in force at 27.11.2012, see [reg. 1\(1\)](#)

Severe disability premium

6.—(1) The condition is that the applicant is a severely disabled person.

(2) For the purposes of sub-paragraph (1), an applicant is to be treated as being a severely disabled person if, and only if—

- (a) in the case of a single applicant, a lone parent or an applicant who is treated as having no partner in consequence of sub-paragraph (3)—
 - (i) he is in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the SSCBA, or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012, or an AFIP; and
 - (ii) subject to sub-paragraph (6), he has no non-dependants aged 18 or over normally residing with him or with whom he is normally residing; and
 - (iii) no person is entitled to, and in receipt of, a carer's allowance in respect of caring for him;

(2) [S.I. 1979/597](#).

(3) [1973 c. 50](#); section 2 was substituted by section 25 of the Employment Act [1988 \(c. 19\)](#) and subsequently amended by section 29 of, and Part 1 of Schedule 7 to, the Employment Act [1989 \(c. 38\)](#) and, in relation to Scotland only, section 47 of the Trade Union Reform and Employment Rights Act [1993 \(c. 19\)](#).

(4) [1990 c. 35](#); section 2 was amended by section 47 of the Trade Union Reform and Employment Rights Act [1993 \(c. 19\)](#); article 4 of, and paragraph 100 of Schedule 2 to, [S.I. 1999/1820](#); and paragraph 20 of Schedule 26 to the Equality Act [2010 \(c. 15\)](#).

(5) [1992 c. 4](#); section 72 has been repealed by section 90 of the Welfare Reform Act [2012 \(c. 5\)](#) but that provision is not yet in force.

(6) [2012 \(c. 5\)](#).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (b) in the case of an applicant who has a partner—
 - (i) the applicant is in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the SSCBA, or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012, or an AFIP;
 - (ii) his partner is also in receipt of such an allowance or, if he is a member of a polygamous marriage, each other member of that marriage is in receipt of such an allowance; and
 - (iii) subject to sub-paragraph (6), the applicant has no non-dependants aged 18 or over normally residing with him or with whom he is normally residing,

and either a person is entitled to and in receipt of a carer's allowance in respect of caring for only one of the couple or, if he is a member of a polygamous marriage, for one or more but not all the members of the marriage, or as the case may be, no person is entitled to and in receipt of such an allowance in respect of caring for either member of a couple or any of the members of the marriage.

(3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2)(b)(ii), and that partner is blind or is treated as blind within the meaning of sub-paragraph (4), that partner is to be treated for the purposes of sub-paragraph (2) as if he were not a partner of the applicant.

(4) For the purposes of sub-paragraph (3), a person is blind if he is registered in a register compiled by a local authority under section 29 of the National Assistance Act 1948⁽⁷⁾ (welfare services) or, in Scotland, has been certified as blind and in consequence he is registered in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994⁽⁸⁾.

(5) For the purposes of sub-paragraph (4), a person who has ceased to be registered as blind on regaining his eyesight is nevertheless to be treated as blind and as satisfying the additional condition set out in that sub-paragraph for a period of 28 weeks following the date on which he ceased to be so registered.

- (6) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account is to be taken of—
 - (a) a person receiving attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the SSCBA, or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012, or an AFIP; or
 - (b) a person who is blind or is treated as blind within the meaning of sub-paragraphs (4) and (5).

- (7) For the purposes of sub-paragraph (2)(b) a person is to be treated—

- (a) as being in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the SSCBA, if he would, but for his being a patient for a period exceeding 28 days, be so in receipt;
- (b) as being in receipt of the daily living component of personal independence payment paid at the rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012 if he would, but for his being a patient for a period exceeding 28 days, be so entitled and in receipt notwithstanding section 86 of that Act and regulations made thereunder;

(7) [1948 c. 29](#). Subsection (1) was amended by section 195 of, and paragraph 2 of Schedule 23 to, the Local Government Act 1972 ([c. 70](#)) and section 108 of, and paragraph 11 of Schedule 13 and paragraph 1 of Schedule 14 to, the Children Act 1989 ([c. 41](#)). Other amendments have been made to this section but they are not relevant to these Regulations.

(8) [1994 c. 39](#); section 2 was amended by paragraph 232 of Schedule 22 to the Environment Act 1995 ([c. 39](#)).

- (c) as being in receipt of an AFIP, if he would, but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
 - (d) as being entitled to and in receipt of a carer's allowance if he would, but for the person for whom he was caring being a patient in hospital for a period exceeding 28 days, be so entitled and in receipt.
- (8) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b)—
- (a) no account is to be taken of an award of carer's allowance to the extent that payment of such an award is back-dated for a period before the date on which the award is first paid; and
 - (b) a reference to a person being in receipt of a carer's allowance is to include reference to a person who would have been in receipt of that allowance but for the application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 (loss of benefit)(9).

Commencement Information

I6 Sch. 2 para. 6 in force at 27.11.2012, see [reg. 1\(1\)](#)

Enhanced disability premium

7.—(1) The condition is that—

- (a) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with regulations under section 113(2) of the SSCBA or but for an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 73(2) of that Act; or
- (b) (as the case may be) the daily living component of personal independence payment is, or would, but for a suspension of payment in accordance with regulations under section 86 of the Welfare Reform Act 2012, be payable at the enhanced rate under section 78(2) of that Act,

in respect of a child or young person who is a member of the applicant's family.

(2) Where the condition in sub-paragraph (1) ceases to be satisfied because of the death of a child or young person, the condition is that the applicant or partner is entitled to child benefit in respect of that person under section 145A of the SSCBA(10) (entitlement after death of child or qualifying young person).

Commencement Information

I7 Sch. 2 para. 7 in force at 27.11.2012, see [reg. 1\(1\)](#)

- (9) [2001 c. 11](#); section 6B was amended by sections 9, 24 and 58 of, and paragraphs 9 and 10 of Schedule 2 and Part 1 of Schedule 7 to, the Welfare Reform Act [2009 \(c. 24\)](#); sections 31, 113, 118, 119, 121 and 147 of, and paragraphs 56 and 58 of Schedule 2, paragraphs 15 and 16 of Schedule 3, Parts 1 and 12 of Schedule 14, to the Welfare Reform Act [2012 \(c. 5\)](#) – of which only those made by section 113 (to subsection (1)(b)) are in force. Section 7 was amended by section 14 of, and Part 3 of Schedule 3 to, the State Pension Credit Act [2002 \(c. 16\)](#); sections 28 and 49 of, and paragraph 23 of Schedule 3 to, the Welfare Reform Act [2007 \(c. 5\)](#); sections 9, 24 and 58 of, and paragraphs 9 and 11 of Schedule 2, Part 1 of Schedule 4 and Part 1 of Schedule 7 to, the Welfare Reform Act [2009 \(c. 24\)](#) (of which those made by sections 9, 31 and Schedule 7 are not yet in force); article 3 of [S.I. 2011/2298](#); sections 31, 118, 119 and 147 of, and paragraphs 56 and 59 of Schedule 2, paragraphs 15 and 17 of Schedule 3 and Part 1 of Schedule 14 to, the Welfare Reform Act [2012. \(c. 5\)](#), none of which are yet in force.
- (10) [1992 \(c. 4\)](#); section 145A was inserted by the Tax Credits Act [2002 \(c. 21\)](#); subsections (1) and (4) were subsequently amended by section 1 of, and paragraphs 1 and 12 of Schedule 1 to, the Child Benefit Act [2005 \(c. 6\)](#); subsections (2) and (5) were amended, and subsection (6) inserted, by section 254 of, and paragraph 48 of Schedule 24 to, the Civil Partnership Act [2004 \(c. 33\)](#).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Disabled child premium

8. The condition is that a child or young person for whom the applicant or a partner of his is responsible and who is a member of the applicant's household—

- (a) is in receipt of disability living allowance or personal independence payment or is no longer in receipt of such allowance because he is a patient, provided that the child or young person continues to be a member of the family; or
- (b) is blind within the meaning of paragraph 6(4) of this Schedule or treated as blind in accordance with paragraph 6(5); or
- (c) is a child or young person in respect of whom section 145A of the SSCBA (entitlement after death of child or qualifying young person) applies for the purposes of entitlement to child benefit but only for the period prescribed under that section, and in respect of whom a disabled child premium was included in the applicant's applicable amount immediately before the death of that child or young person, or ceased to be included in the applicant's applicable amount because of that child or young person's death.

Commencement Information

I8 Sch. 2 para. 8 in force at 27.11.2012, see [reg. 1\(1\)](#)

Carer premium

9.—(1) The condition is that the applicant or his partner is, or both of them are, entitled to a carer's allowance.

(2) Where a carer premium has been awarded but—

- (a) the person in respect of whose care the carer's allowance has been awarded dies; or
- (b) the person in respect of whom the premium was awarded ceases to be entitled, or ceases to be treated as entitled, to a carer's allowance,

this paragraph shall be treated as satisfied for a period of eight weeks from the relevant date specified in sub-paragraph (3).

(3) The relevant date for the purposes of sub-paragraph (2) is—

- (a) in a case within sub-paragraph (2)(a) the Sunday following the death of the person in respect of whose care the carer's allowance has been awarded (or beginning with the date of death if the date occurred on a Sunday);
- (b) in a case within sub-paragraph (2)(b), the date on which that person who was entitled to a carer's allowance ceases to be entitled to it.

(4) For the purposes of this paragraph, a person is to be treated as being entitled to and in receipt of a carer's allowance for any period not covered by an award but in respect of which a payment is made in lieu of an award.

Commencement Information

I9 Sch. 2 para. 9 in force at 27.11.2012, see [reg. 1\(1\)](#)

Persons in receipt of concessionary payments

10. For the purpose of determining whether a premium is applicable to a person under paragraphs 6 to 9 of this Schedule, any concessionary payment made to compensate that person for the non-

payment of any benefit mentioned in those paragraphs is to be treated as if it were a payment of that benefit.

Commencement Information

I10 Sch. 2 para. 10 in force at 27.11.2012, see [reg. 1\(1\)](#)

Person in receipt of benefit

11. For the purposes of this Part, a person is to be regarded as being in receipt of any benefit if, and only if, it is paid in respect of him and is to be so regarded only for any period in respect of which that benefit is paid.

Commencement Information

I11 Sch. 2 para. 11 in force at 27.11.2012, see [reg. 1\(1\)](#)

PART 4

Amounts of premium specified in Part 3

Commencement Information

I12 Sch. 2 Pt. 4 in force at 27.11.2012, see [reg. 1\(1\)](#)

<i>Provision</i>	<i>Amount</i>
(1) Severe Disability Premium—	
(a) where the applicant satisfies the condition in paragraph 6(2)(a);	(a) £58.20;
(b) where the applicant satisfies the condition in paragraph 6(2)(b)—	
(i) in a case where there is someone in receipt of a carer's allowance or if he or any partner satisfies that condition only by virtue of paragraph 6(7);	(i) £58.20;
(ii) in a case where there is no-one in receipt of such an allowance.	(ii) £116.40.
(2) Enhanced disability premium.	(2) £22.89 in respect of each child or young person in respect of whom the conditions specified in paragraph 7 are satisfied.
(3) Disabled Child Premium.	(3) £56.63 in respect of each child or young person in respect of whom the condition specified in paragraph 8 is satisfied
(4) Carer Premium.	(4) £32.60 in respect of each person who satisfies the condition specified in paragraph 9.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 2 para. 3 substituted by [S.I. 2015/2041 reg. 2\(4\)\(b\)](#)
- Sch. 2 para. 1 substituted by [S.I. 2017/1305 reg. 12\(a\)](#)
- Sch. 2 para. 1 substituted by [S.I. 2018/1346 reg. 4\(a\)](#)
- Sch. 2 para. 5(2) substituted by [S.I. 2023/16 reg. 7\(5\)](#)
- Sch. 2 para. 6(2)(a)(i) substituted by [S.I. 2023/16 reg. 7\(6\)\(a\)](#)
- Sch. 2 para. 6(2)(b)(i) substituted by [S.I. 2023/16 reg. 7\(6\)\(b\)](#)
- Sch. 2 para. 6(6)(a) substituted by [S.I. 2023/16 reg. 7\(6\)\(c\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(i\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(ii\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(iii\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(iv\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(v\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(vi\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(vii\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2012/3085 reg. 4\(a\)\(viii\)](#)
- Sch. 2 para. 2 Table sum substituted by [S.I. 2012/3085 reg. 4\(b\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2012/3085 reg. 4\(c\)\(i\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2012/3085 reg. 4\(c\)\(ii\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2012/3085 reg. 4\(c\)\(iii\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2012/3085 reg. 4\(c\)\(iv\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2012/3085 reg. 4\(c\)\(v\)](#)
- Sch. 2 para. 3 sum substituted by [S.I. 2014/448 reg. 2\(2\)\(b\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2017/1305 reg. 12\(b\)\(ii\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2017/1305 reg. 12\(b\)\(iii\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2017/1305 reg. 12\(b\)\(iv\)](#)
- Sch. 2 Pt. 4 Table sum substituted by [S.I. 2017/1305 reg. 12\(b\)\(v\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2020/23 reg. 8\(a\)\(i\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2020/23 reg. 8\(a\)\(ii\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2020/23 reg. 8\(a\)\(iii\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2020/23 reg. 8\(a\)\(iv\)](#)
- Sch. 2 para. 2(1) sum substituted by [S.I. 2020/23 reg. 8\(b\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2021/29 reg. 7\(2\)\(a\)\(ii\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2021/29 reg. 7\(2\)\(b\)\(ii\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2021/29 reg. 7\(2\)\(c\)\(ii\)\(aa\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2021/29 reg. 7\(2\)\(c\)\(ii\)\(bb\)](#)
- Sch. 2 para. 2 sum substituted by [S.I. 2021/29 reg. 7\(3\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(a\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(b\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(c\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(d\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(e\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(f\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(g\)](#)
- Sch. 2 para. 1 sum substituted by [S.I. 2022/25 reg. 6\(2\)\(h\)](#)
- Sch. 2 para. 2(1) sum substituted by [S.I. 2022/25 reg. 6\(3\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2023/16 reg. 7\(2\)\(a\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2023/16 reg. 7\(2\)\(b\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2023/16 reg. 7\(2\)\(c\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2023/16 reg. 7\(2\)\(d\)](#)

- Sch. 2 para. 1 Table sum substituted by S.I. 2023/16 reg. 7(2)(e)
Sch. 2 para. 1 Table sum substituted by S.I. 2023/16 reg. 7(2)(f)
Sch. 2 para. 1 Table sum substituted by S.I. 2023/16 reg. 7(2)(g)
Sch. 2 para. 1 Table sum substituted by S.I. 2023/16 reg. 7(2)(h)
Sch. 2 para. 2(1) Table sum substituted by S.I. 2023/16 reg. 7(4)
Sch. 2 para. 2(1) Table sum substituted by S.I. 2024/29 reg. 6(3)
Sch. 2 Pt. 4 Table sums substituted by S.I. 2017/1305 reg. 12(b)(i)
Sch. 2 para. 7(1)(a) word omitted by S.I. 2022/25 reg. 6(6)(a)
Sch. 2 para. 6(4) word omitted by S.I. 2016/211 Sch. 3 para. 136(b)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(i)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(ii)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(iii)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(iv)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(vi)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(vii)
Sch. 2 para. 1 Table word substituted by S.I. 2013/3181 reg. 2(8)(a)(viii)
Sch. 2 para. 2 Table word substituted by S.I. 2013/3181 reg. 2(8)(b)
Sch. 2 Pt. 4 Table word substituted by S.I. 2013/3181 reg. 2(8)(c)(i)
Sch. 2 Pt. 4 Table word substituted by S.I. 2013/3181 reg. 2(8)(c)(ii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2013/3181 reg. 2(8)(c)(iii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2013/3181 reg. 2(8)(c)(iv)
Sch. 2 Pt. 4 Table word substituted by S.I. 2013/3181 reg. 2(8)(c)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(i)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(ii)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(iii)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(iv)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(vi)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(vii)
Sch. 2 para. 1 Table word substituted by S.I. 2014/3312 reg. 2(6)(a)(viii)
Sch. 2 para. 2 Table word substituted by S.I. 2014/3312 reg. 2(6)(b)
Sch. 2 Pt. 4 Table word substituted by S.I. 2014/3312 reg. 2(6)(c)(i)
Sch. 2 Pt. 4 Table word substituted by S.I. 2014/3312 reg. 2(6)(c)(ii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2014/3312 reg. 2(6)(c)(iii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2014/3312 reg. 2(6)(c)(iv)
Sch. 2 Pt. 4 Table word substituted by S.I. 2014/3312 reg. 2(6)(c)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(i)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(ii)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(iii)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(iv)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(vi)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(vii)
Sch. 2 para. 1 Table word substituted by S.I. 2015/2041 reg. 2(4)(a)(viii)
Sch. 2 para. 6(3) word substituted by S.I. 2015/643 Sch. para. 36(6)(a)(ii)
Sch. 2 para. 6(5) word substituted by S.I. 2015/643 Sch. para. 36(6)(c)(ii)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(i)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(ii)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(iii)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(iv)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(v)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(vi)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(vii)
Sch. 2 para. 1 Table word substituted by S.I. 2016/1262 reg. 2(4)(a)(viii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2016/1262 reg. 2(4)(b)(i)
Sch. 2 Pt. 4 Table word substituted by S.I. 2016/1262 reg. 2(4)(b)(ii)
Sch. 2 Pt. 4 Table word substituted by S.I. 2016/1262 reg. 2(4)(b)(iii)

- Sch. 2 Pt. 4 Table word substituted by S.I. 2016/1262 reg. 2(4)(b)(iv)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2016/1262 reg. 2(4)(b)(v)
- Sch. 2 para. 6(2)(a)(iii) words inserted by S.I. 2015/2041 reg. 2(4)(c)(i)
- Sch. 2 para. 6(2)(b) words inserted by S.I. 2015/2041 reg. 2(4)(c)(ii)
- Sch. 2 para. 6(7)(d) words inserted by S.I. 2015/2041 reg. 2(4)(c)(iii)(aa)
- Sch. 2 para. 6(7)(d) words inserted by S.I. 2015/2041 reg. 2(4)(c)(iii)(bb)
- Sch. 2 para. 6(8)(b) words inserted by S.I. 2015/2041 reg. 2(4)(c)(iv)(aa)
- Sch. 2 para. 6(8)(b) words inserted by S.I. 2015/2041 reg. 2(4)(c)(iv)(bb)
- Sch. 2 para. 6(3) words inserted by S.I. 2015/643 Sch. para. 36(6)(a)(i)
- Sch. 2 para. 6(4) words inserted by S.I. 2015/643 Sch. para. 36(6)(b)(i)
- Sch. 2 para. 6(4) words inserted by S.I. 2015/643 Sch. para. 36(6)(b)(ii)
- Sch. 2 para. 6(4) words inserted by S.I. 2015/643 Sch. para. 36(6)(b)(iii)
- Sch. 2 para. 6(5) words inserted by S.I. 2015/643 Sch. para. 36(6)(c)(i)
- Sch. 2 para. 1 words inserted by S.I. 2021/29 reg. 7(2)(a)(i)
- Sch. 2 para. 1 words inserted by S.I. 2021/29 reg. 7(2)(b)(i)
- Sch. 2 para. 1 words inserted by S.I. 2021/29 reg. 7(2)(c)(i)
- Sch. 2 para. 1 words inserted by S.I. 2021/29 reg. 7(2)(d)
- Sch. 2 para. 5(2) words inserted by S.I. 2022/25 reg. 6(5)
- Sch. 2 para. 6(4) words inserted by S.I. 2016/211 Sch. 3 para. 136(c)
- Sch. 2 para. 6(4) words omitted by S.I. 2016/211 Sch. 3 para. 136(a)
- Sch. 2 Pt. 4 sum substituted by S.I. 2018/1346 reg. 4(b)(i)
- Sch. 2 Pt. 4 sum substituted by S.I. 2018/1346 reg. 4(b)(ii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2018/1346 reg. 4(b)(iii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2018/1346 reg. 4(b)(iv)
- Sch. 2 Pt. 4 sum substituted by S.I. 2018/1346 reg. 4(b)(v)
- Sch. 2 Pt. 4 sum substituted by S.I. 2020/23 reg. 8(c)(i)
- Sch. 2 Pt. 4 sum substituted by S.I. 2020/23 reg. 8(c)(ii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2020/23 reg. 8(c)(iii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2020/23 reg. 8(c)(iv)
- Sch. 2 Pt. 4 sum substituted by S.I. 2020/23 reg. 8(c)(v)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/29 reg. 7(5)(a)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/29 reg. 7(5)(b)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/29 reg. 7(5)(c)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/29 reg. 7(5)(d)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/29 reg. 7(5)(e)
- Sch. 2 Pt. 4 sum substituted by S.I. 2022/25 reg. 6(8)(a)
- Sch. 2 Pt. 4 sum substituted by S.I. 2022/25 reg. 6(8)(b)
- Sch. 2 Pt. 4 sum substituted by S.I. 2022/25 reg. 6(8)(c)
- Sch. 2 Pt. 4 sum substituted by S.I. 2022/25 reg. 6(8)(d)
- Sch. 2 Pt. 4 sum substituted by S.I. 2022/25 reg. 6(8)(e)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/16 reg. 7(9)(a)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/16 reg. 7(9)(b)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/16 reg. 7(9)(c)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/16 reg. 7(9)(d)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/16 reg. 7(9)(e)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2024/29 reg. 6(5)(a)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2024/29 reg. 6(5)(b)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2024/29 reg. 6(5)(c)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2024/29 reg. 6(5)(d)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2024/29 reg. 6(5)(e)
- Regulations words substituted by S.I. 2022/634 Sch. para. 1(1)(3)

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

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

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

- Sch. 1 para. 8(7)(e) added by [S.I. 2013/3181 reg. 2\(7\)\(c\)\(vi\)](#)
- Sch. 1 para. 8(8)(c) and word added by [S.I. 2014/3312 reg. 2\(5\)\(a\)\(vi\)\(bb\)](#)
- Sch. 1 para. 16(1)(j)(xvia) inserted by [S.I. 2014/3255 art. 27\(4\)\(a\)\(iii\)](#)
- Sch. 1 para. 18(1)(ja) inserted by [S.I. 2014/3255 art. 27\(4\)\(b\)\(iii\)](#)
- Sch. 1 para. 8(11A) inserted by [S.I. 2014/3312 reg. 2\(5\)\(a\)\(vii\)](#)
- Sch. 1 para. 22(2)(d) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(ii\)](#)
- Sch. 1 para. 22(3)(d) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(iv\)](#)
- Sch. 1 para. 22(11A)-(11D) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(vi\)](#)
- Sch. 1 para. 17(3A) inserted by [S.I. 2015/2041 reg. 2\(3\)\(b\)\(ii\)](#)
- Sch. 1 para. 17(4A) inserted by [S.I. 2015/2041 reg. 2\(3\)\(b\)\(iii\)](#)
- Sch. 1 para. 5(3A)-(3G) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(ix\)](#)
- Sch. 1 para. 5(2)(d) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(vi\)](#)
- Sch. 1 para. 5(2A)-(2F) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(vii\)](#)
- Sch. 1 para. 28(aa) inserted by [S.I. 2016/1262 reg. 2\(3\)\(d\)\(i\)](#)
- Sch. 1 para. 6(1A)-(1C) inserted by [S.I. 2017/1305 reg. 7\(b\)](#)
- Sch. 1 para. 8(10)(g) inserted by [S.I. 2017/1305 reg. 8\(h\)](#)
- Sch. 1 para. 16(4)(e)(f) inserted by [S.I. 2017/1305 reg. 9\(a\)\(iii\)](#)
- Sch. 1 para. 21(2)(d)(vi) and word inserted by [S.I. 2017/1305 reg. 9\(b\)\(iii\)](#)
- Sch. 1 para. 16(1)(j)(xx) inserted by [S.I. 2018/1346 reg. 3\(b\)](#)
- Sch. 1 para. 8(9)(ba) inserted by [S.I. 2020/23 reg. 7\(a\)\(vii\)](#)
- Sch. 1 para. 8(10)(aa) inserted by [S.I. 2020/23 reg. 7\(a\)\(ix\)](#)
- Sch. 1 para. 16(1)(j)(xvib) inserted by [S.I. 2020/23 reg. 7\(b\)\(i\)](#)
- Sch. 1 para. 16(1)(j)(xxi)(xxii) inserted by [S.I. 2020/23 reg. 7\(b\)\(ii\)](#)
- Sch. 1 para. 18(1)(jb) inserted by [S.I. 2020/23 reg. 7\(c\)](#)
- Sch. 1 para. 16(1)(j)(zi) inserted by [S.I. 2021/29 reg. 6\(b\)\(i\)](#)
- Sch. 1 para. 16(1)(j)(xxiii)-(xxvii) inserted by [S.I. 2021/29 reg. 6\(b\)\(iii\)](#)
- Sch. 1 para. 8(9)(bb)(bc) inserted by [S.I. 2022/25 reg. 5\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 8(10)(ab)(ac) inserted by [S.I. 2022/25 reg. 5\(2\)\(g\)](#)
- Sch. 1 para. 25(13)(aa) inserted by [S.I. 2022/25 reg. 5\(3\)](#)
- Sch. 1 para. 8(6)(b)(iiia) inserted by [S.I. 2023/16 reg. 6\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 16(1)(j)(iiia) inserted by [S.I. 2023/16 reg. 6\(3\)](#)
- Sch. 1 para. 25(10)(f)(x) inserted by [S.I. 2023/16 reg. 6\(4\)\(a\)](#)
- Sch. 1 para. 25(13)(ba) inserted by [S.I. 2023/16 reg. 6\(4\)\(b\)](#)
- Sch. 1 para. 8(9)(bd)(be) inserted by [S.I. 2024/29 reg. 5\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 8(10)(ad)-(af) inserted by [S.I. 2024/29 reg. 5\(2\)\(g\)](#)
- Sch. 1 para. 25(8)(ka) inserted by [S.I. 2019/237 Sch. 1 para. 21\(2\)\(b\)](#)
- Sch. 1 para. 8(11)(a) substituted by [S.I. 2016/211 Sch. 3 para. 135\(2\)](#)
- Sch. 1 para. 16(5)(b)(i)(aa) word substituted by [S.I. 2021/29 reg. 6\(c\)\(i\)](#)
- Sch. 1 para. 16(5)(b)(i)(bb) word substituted by [S.I. 2021/29 reg. 6\(c\)\(ii\)](#)
- Sch. 2 para. 7(1)(aa) inserted by [S.I. 2022/25 reg. 6\(6\)\(b\)](#)
- Sch. 2 para. 8(aa) inserted by [S.I. 2022/25 reg. 6\(7\)](#)
- Sch. 2 para. 6(7)(ba) inserted by [S.I. 2023/16 reg. 7\(6\)\(d\)](#)
- Sch. 2 para. 7(1)(ab) inserted by [S.I. 2023/16 reg. 7\(7\)\(b\)](#)
- Sch. 2 para. 7(1)(c) and word inserted by [S.I. 2023/16 reg. 7\(7\)\(c\)](#)
- Sch. 2 para. 8(d)(e) inserted by [S.I. 2023/16 reg. 7\(8\)](#)
- Sch. 2 para. 1(3)(b) table sum substituted by [S.I. 2014/448 reg. 2\(2\)\(a\)](#)
- Sch. 2 para. 3(a) sum substituted by [S.I. 2021/29 reg. 7\(4\)](#)
- Sch. 2 para. 3(a) sum substituted by [S.I. 2022/25 reg. 6\(4\)](#)
- Sch. 2 para. 3(a) sum substituted by [S.I. 2023/16 reg. 7\(4\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(a\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(b\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(c\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(d\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(e\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(f\)](#)

- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(g\)](#)
- Sch. 2 para. 1 Table sum substituted by [S.I. 2024/29 reg. 6\(2\)\(h\)](#)
- Sch. 2 para. 3(a) sum substituted by [S.I. 2024/29 reg. 6\(4\)](#)
- Sch. 2 para. 7(1)(aa) word omitted by [S.I. 2023/16 reg. 7\(7\)\(a\)](#)
- Sch. 2 para. 12(1)(b)(i) words inserted by [S.I. 2015/2041 reg. 2\(4\)\(d\)\(i\)](#)
- Sch. 2 para. 12(1)(b)(ii) words inserted by [S.I. 2015/2041 reg. 2\(4\)\(d\)\(ii\)](#)
- Sch. 4 para. 3(2)(ab) inserted by [S.I. 2017/863 Sch. 2 para. 8\(2\)](#)
- Sch. 4 para. 10(2)(b)(ii)(bb) substituted by [S.I. 2015/2041 reg. 2\(6\)](#)
- Sch. 5 para. 25 inserted by [S.I. 2021/29 reg. 8\(b\)](#)
- Sch. 5 para. 1(1)(g) substituted by [S.I. 2017/1305 reg. 14\(a\)](#)
- Sch. 6 para. 21(1)(f) inserted by [S.I. 2013/3181 reg. 2\(12\)\(a\)\(i\)](#)
- Sch. 6 para. 21(2)(p) inserted by [S.I. 2013/3181 reg. 2\(12\)\(a\)\(iv\)](#)
- Sch. 6 para. 22(2)(f) inserted by [S.I. 2013/3181 reg. 2\(12\)\(b\)](#)
- Sch. 6 para. 29A inserted by [S.I. 2013/3181 reg. 2\(12\)\(c\)](#)
- Sch. 6 para. 21(2)(q) and word inserted by [S.I. 2014/3312 reg. 2\(10\)\(a\)\(ii\)](#)
- Sch. 6 para. 29ZA inserted by [S.I. 2014/513 Sch. para. 22\(b\)](#)
- Sch. 6 para. 28A inserted by [S.I. 2015/1985 art. 39\(4\)](#)
- Sch. 6 para. 29B inserted by [S.I. 2015/2041 reg. 2\(8\)](#)
- Sch. 6 para. 29(f) and word inserted by [S.I. 2015/643 Sch. para. 36\(8\)\(d\)](#)
- Sch. 6 para. 16A inserted by [S.I. 2017/1305 reg. 15\(b\)](#)
- Sch. 6 para. 29C inserted by [S.I. 2017/1305 reg. 15\(d\)](#)
- Sch. 6 para. 16(1A) inserted by [S.I. 2020/23 reg. 11\(a\)\(ii\)](#)
- Sch. 6 para. 21(2)(r)-(t) inserted by [S.I. 2020/23 reg. 11\(b\)\(ii\)](#)
- Sch. 6 para. 16(1B) inserted by [S.I. 2021/29 reg. 9\(a\)\(ii\)](#)
- Sch. 6 para. 21(g) inserted by [S.I. 2021/29 reg. 9\(b\)\(i\)](#)
- Sch. 6 para. 21(2)(u)-(x) inserted by [S.I. 2021/29 reg. 9\(b\)\(ii\)\(bb\)](#)
- Sch. 6 para. 21(3) inserted by [S.I. 2021/29 reg. 9\(b\)\(iii\)](#)
- Sch. 6 para. 22(1A)(1B) inserted by [S.I. 2021/29 reg. 9\(c\)\(i\)](#)
- Sch. 6 para. 22(2)(g) inserted by [S.I. 2021/29 reg. 9\(c\)\(ii\)](#)
- Sch. 6 para. 29D-29F inserted by [S.I. 2021/29 reg. 9\(d\)](#)
- Sch. 6 para. 16(1C)(1D) inserted by [S.I. 2022/25 reg. 9\(a\)](#)
- Sch. 6 para. 16(1E)-(1G) inserted by [S.I. 2024/29 reg. 9\(a\)\(ii\)](#)
- Sch. 6 para. 21(2)(y) and word inserted by [S.I. 2024/29 reg. 9\(b\)\(ii\)](#)
- Sch. 6 para. 22A22B inserted by [S.I. 2024/29 reg. 9\(c\)](#)
- Sch. 6 para. 29(g) and word word inserted by [S.I. 2017/1305 reg. 15\(c\)\(ii\)](#)
- Sch. 6 para. 21(2)(p) word omitted by [S.I. 2020/23 reg. 11\(b\)\(i\)](#)
- Sch. 6 para. 21(2)(s) word omitted by [S.I. 2021/29 reg. 9\(b\)\(ii\)\(aa\)](#)
- Sch. 6 para. 21(2)(w) word omitted by [S.I. 2024/29 reg. 9\(b\)\(i\)](#)
- Sch. 8 para. 7(7)(aa) inserted by [S.I. 2020/23 reg. 12\(b\)](#)
- reg. 2(8) inserted by [S.I. 2014/3312 reg. 2\(2\)\(b\)](#)
- reg. 2(8)(b) words substituted by [S.I. 2015/2041 reg. 2\(2\)\(b\)](#)
- reg. 2(8)(aa) inserted by [S.I. 2015/2041 reg. 2\(2\)\(a\)](#)
- reg. 3(1) reg. 3 renumbered as reg. 3(1) by [S.I. 2021/29 reg. 4\(a\)](#)
- reg. 3(2)(3) inserted by [S.I. 2021/29 reg. 4\(b\)](#)
- reg. 4(b) words substituted by [S.I. 2020/23 reg. 4](#)
- reg. 6(3)(c) and word inserted by [S.I. 2014/3312 reg. 2\(3\)\(b\)](#)
- reg. 8(5)(na) inserted by [S.I. 2013/3181 reg. 2\(4\)\(b\)\(ii\)](#)
- reg. 12(4)(aa)(ab) inserted by [S.I. 2013/3181 reg. 2\(5\)\(a\)](#)
- reg. 12(4)(ab) omitted by [S.I. 2020/23 reg. 6\(a\)\(ii\)](#)
- reg. 12(4A) inserted by [S.I. 2020/23 reg. 6\(b\)](#)
- reg. 12(4A)(a) omitted by [S.I. 2021/29 reg. 5\(a\)\(i\)](#)
- reg. 12(4A)(b) word omitted by [S.I. 2021/29 reg. 5\(a\)\(ii\)](#)
- reg. 12(4A)(d) and word inserted by [S.I. 2021/29 reg. 5\(a\)\(iii\)](#)
- reg. 12(4B) inserted by [S.I. 2021/29 reg. 5\(b\)](#)
- reg. 12(5)(e)(ii) word omitted by [S.I. 2022/25 reg. 4\(3\)\(a\)](#)
- reg. 12(5)(e)(iv) and word inserted by [S.I. 2022/25 reg. 4\(3\)\(b\)](#)
- reg. 12(5)(h) word inserted by [S.I. 2020/23 reg. 6\(c\)\(i\)](#)
- reg. 12(5)(h) words omitted by [S.I. 2014/3312 reg. 2\(4\)\(a\)](#)

- reg. 12(5)(h)(i) inserted by [S.I. 2013/3181](#) reg. 2(5)(b)(iii)
- reg. 12(5)(i) omitted by [S.I. 2020/23](#) reg. 6(c)(iii)
- reg. 12(5)(ca)-(cc) inserted by [S.I. 2021/29](#) reg. 5(d)
- reg. 12(5)(ha) added by [S.I. 2014/3312](#) reg. 2(4)(c)
- reg. 12(5)(ha) word omitted by [S.I. 2020/23](#) reg. 6(c)(ii)
- reg. 12(5)(za)(zb) inserted by [S.I. 2022/25](#) reg. 4(2)
- reg. 12(5)(zb) word substituted by [S.I. 2023/16](#) reg. 4(a)
- reg. 12(5)(zc) inserted by [S.I. 2023/16](#) reg. 4(b)
- reg. 12(5)(zd)(ze) inserted by [S.I. 2024/29](#) reg. 4
- reg. 13(1A) inserted by [S.I. 2013/3181](#) reg. 2(6)(b)
- reg. 13(1A) omitted by [S.I. 2022/449](#) reg. 3(3)
- reg. 16 inserted by [S.I. 2022/127](#) reg. 3(2)
- reg. 17 inserted by [S.I. 2023/16](#) reg. 5