

SCHEDULE 5

regulation 14(2)(1)

Amounts to be disregarded in the calculation of income other than earnings

1. In addition to any sum which falls to be disregarded in accordance with paragraphs 2 to 6, £10 of any of the following, namely—

- (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 2 or 3);
- (b) a war widow's pension or war widower's pension;
- (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
- (d) a guaranteed income payment and, if the amount of that payment has been adjusted to less than £10 by a pension or payment falling within article 39(1)(a) or (b) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(2), so much of that pension or payment as would not, in aggregate with the amount of any guaranteed income payment disregarded, exceed £10;
- (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
- (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
- (g) a pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

Commencement Information

I1 Sch. 5 para. 1 in force at 27.11.2012, see [reg. 1\(1\)](#)

2. The whole of any amount included in a pension to which paragraph 1 relates in respect of—

- (a) the applicant's need for constant attendance;
- (b) the applicant's exceptionally severe disablement.

Commencement Information

I2 Sch. 5 para. 2 in force at 27.11.2012, see [reg. 1\(1\)](#)

3. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc (Disablement and Death) Service Pensions Order 2006(3) (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983(4) or any payment intended to compensate for the non-payment of such a supplement.

(1)

(2) [S.I. 2011/517](#).

(3) [S.I. 2006/606](#).

(4) [S.I. 1983/686](#); article 25A was inserted by [S.I. 1983/1164](#) and has since been amended by [S.I. 1983/1540](#), [S.I. 1986/628](#), [S.I. 1990/1300](#), [S.I. 1991/708](#), [S.I. 1995/445](#), [S.I. 1997/812](#) and [S.I. 2001/420](#).

And see also paragraph 17 of Schedule 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

Commencement Information

I3 Sch. 5 para. 3 in force at 27.11.2012, see [reg. 1\(1\)](#)

4. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc (Disablement and Death) Service Pensions Order 2006⁽⁵⁾ (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.

Commencement Information

I4 Sch. 5 para. 4 in force at 27.11.2012, see [reg. 1\(1\)](#)

5. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983⁽⁶⁾ (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme⁽⁷⁾.

Commencement Information

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

6.—(1) Any payment which is—

- (a) made under any of the Dispensing Instruments to a widow, widower or surviving civil partner of a person—
 - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
 - (ii) whose service in such capacity terminated before 31st March 1973; and
- (b) equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc (Disablement and Death) Service Pensions Order 2006.

(2) In this paragraph “the Dispensing Instruments” means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

Commencement Information

I6 Sch. 5 para. 6 in force at 27.11.2012, see [reg. 1\(1\)](#)

7. £15 of any widowed parent’s allowance to which the applicant is entitled under section 39A of the SSCBA⁽⁸⁾.

(5) Article 23(2) has been amended by [S.I. 2009/706/](#)
(6) Paragraph (3) was inserted by [S.I. 1994/2021](#). Article 27 has otherwise been amended by [S.I. 2002/672](#) and [S.I. 2005/3031](#).
(7) Schedule 4 (which specifies the rates of pensions and allowances payable in respect of death) was substituted by [S.I. 2012/670](#).
(8) Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 ([c. 30](#)); it was amended by paragraph 20 of Schedule 24 and paragraph 1 of Schedule 30 to the Civil Partnership Act 2004 ([c. 33](#)), paragraph 3 of Schedule 1 to the Child Benefit Act 2005 ([c. 6](#)) and section 51 of the Welfare Reform Act 2007 ([c. 5](#))

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Commencement Information

I7 Sch. 5 para. 7 in force at 27.11.2012, see [reg. 1\(1\)](#)

8. £15 of any widowed mother's allowance to which the applicant is entitled under section 37 of the SSCBA(9).

Commencement Information

I8 Sch. 5 para. 8 in force at 27.11.2012, see [reg. 1\(1\)](#)

9. Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for whom such accommodation is provided for the whole or any part of a week, equal to—

- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20, 100 per cent. of such payments; or
- (b) where the aggregate of any such payments exceeds £20, £20 and 50 per cent. of the excess over £20.

Commencement Information

I9 Sch. 5 para. 9 in force at 27.11.2012, see [reg. 1\(1\)](#)

10. If the applicant—

- (a) owns the freehold or leasehold interest in any property or is a tenant of any property; and
- (b) occupies a part of that property; and
- (c) has an agreement with another person allowing that person to occupy another part of that property on payment of rent and—
 - (i) the amount paid by that person is less than £20 per week, the whole of that amount; or
 - (ii) the amount paid is £20 or more per week, £20.

Commencement Information

I10 Sch. 5 para. 10 in force at 27.11.2012, see [reg. 1\(1\)](#)

11. Where an applicant receives income under an annuity purchased with a loan, which satisfies the following conditions—

- (a) that the loan was made as part of a scheme under which not less than 90 per cent. of the proceeds of the loan were applied to the purchase by the person to whom it was made of an annuity ending with his life or with the life of the survivor of two or more persons (in this paragraph referred to as “the annuitants”) who include the person to whom the loan was made;
- (b) that at the time the loan was made the person to whom it was made or each of the annuitants had attained the age of 65;

(9) Section 37 was amended by paragraph 15 of Schedule 24 and paragraph 1 of Schedule 30 to the Civil Partnership Act, paragraph 3 of Schedule 1 to the Child Benefit Act 2005 and section 50 of the Welfare Reform Act 2007.

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- (c) that the loan was secured on a dwelling in Great Britain and the person to whom the loan was made or one of the annuitants owns an estate or interest in that dwelling;
- (d) that the person to whom the loan was made or one of the annuitants occupies the dwelling on which it was secured as his home at the time the interest is paid; and
- (e) that the interest payable on the loan is paid by the person to whom the loan was made or by one of the annuitants,

the amount, calculated on a weekly basis, equal to—

- (i) where, or insofar as, section 369 of the Income and Corporation Taxes Act 1988⁽¹⁰⁾ (mortgage interest payable under deduction of tax) applies to the payments of interest on the loan, the interest which is payable after deduction of a sum equal to income tax on such payments at the applicable percentage of income tax within the meaning of section 369(1A) of that Act;
- (ii) in any other case, the interest which is payable on the loan without deduction of such a sum.

Commencement Information

111 Sch. 5 para. 11 in force at 27.11.2012, see [reg. 1\(1\)](#)

12.—(1) Any payment, other than a payment to which sub-paragraph (2) applies, made to the applicant by Trustees in exercise of a discretion exercisable by them.

(2) This sub-paragraph applies to payments made to the applicant by Trustees in exercise of a discretion exercisable by them for the purpose of—

- (a) obtaining food, ordinary clothing or footwear or household fuel;
- (b) the payment of rent, council tax or water charges for which that applicant or his partner is liable;
- (c) meeting housing costs of a kind specified in Schedule 2 to the State Pension Credit Regulations 2002⁽¹¹⁾.

(3) In a case to which sub-paragraph (2) applies, £20 or—

- (a) if the payment is less than £20, the whole payment;
- (b) if, in the applicant’s case, £10 is disregarded in accordance with paragraph 1(a) to (g), £10 or the whole payment if it is less than £10; or
- (c) if, in the applicant’s case, £15 is disregarded under paragraph 7 or paragraph 8 and—
 - (i) he has no disregard under paragraph 1(a) to (g), £5 or the whole payment if it is less than £5;
 - (ii) he has a disregard under paragraph 1(a) to (g), nil.

(4) For the purposes of this paragraph, “ordinary clothing or footwear” means clothing or footwear for normal daily use, but does not include school uniforms, or clothing and footwear used solely for sporting activities.

⁽¹⁰⁾ 1988 c. 1; section 369 was amended by section 8 of the Finance Act 1993 (c. 34), section 81 of the Finance Act 1994 (c. 9), paragraph 6 of Schedule 18 to the Finance Act 1996 (c. 8), paragraph 4 of Schedule 4 to the Finance Act 1999 (c. 16), section 83 of the Finance Act 2000 (c. 17) and paragraph 33 of Schedule 1 to the Corporation Tax Act 2010 (c. 4).

⁽¹¹⁾ S.I. 2002/1792.

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Commencement Information

I12 Sch. 5 para. 12 in force at 27.11.2012, see [reg. 1\(1\)](#)

13. Any increase in pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc (Disablement and Death) Service Pensions Order 2006 paid in respect of a dependent other than the pensioner's partner.

Commencement Information

I13 Sch. 5 para. 13 in force at 27.11.2012, see [reg. 1\(1\)](#)

14. Any payment ordered by a court to be made to the applicant or the applicant's partner in consequence of any accident, injury or disease suffered by the person or a child of the person to or in respect of whom the payments are made.

Commencement Information

I14 Sch. 5 para. 14 in force at 27.11.2012, see [reg. 1\(1\)](#)

15. Periodic payments made to the applicant or the applicant's partner under an agreement entered into in settlement of a claim made by the applicant or, as the case may be, the applicant's partner for an injury suffered by him.

Commencement Information

I15 Sch. 5 para. 15 in force at 27.11.2012, see [reg. 1\(1\)](#)

16. Any income which is payable outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

Commencement Information

I16 Sch. 5 para. 16 in force at 27.11.2012, see [reg. 1\(1\)](#)

17. Any banking charges or commission payable in converting to Sterling payments of income made in a currency other than Sterling.

Commencement Information

I17 Sch. 5 para. 17 in force at 27.11.2012, see [reg. 1\(1\)](#)

18. Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating—

- (a) under, or pursuant to regulations made under powers conferred by section 22 of the Teaching and Higher Education Act 1998⁽¹²⁾, that student's award;

⁽¹²⁾ 1998 c. 30; section 22 has been amended by section 146 of, and paragraph 1 of Schedule 11 to, the Learning and Skills Act 2000 (c. 21), section 147 of the Finance Act 2003 (c. 14), paragraph 236 of Schedule 6 to the Income Tax (Earnings and Pensions)

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- (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980(13), that student’s bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
- (c) the student’s student loan,

an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

Commencement Information

118 Sch. 5 para. 18 in force at 27.11.2012, see [reg. 1\(1\)](#)

19.—(1) Where the applicant is the parent of a student aged under 25 in advanced education who either—

- (a) is not in receipt of any award, grant or student loan in respect of that education; or
- (b) is in receipt of an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,

and the applicant makes payments by way of a contribution towards the student’s maintenance, other than a parental contribution falling within paragraph 18, an amount specified in sub-paragraph (2) in respect of each week during the student’s term.

(2) For the purposes of sub-paragraph (1), the amount is to be equal to—

- (a) the weekly amount of the payments; or
- (b) £56.25,

whichever is less.

(3) In this paragraph and paragraph 18 a reference to a “student loan” or a “grant” is a reference to a student loan or a grant within the meaning of Part 11 of the Schedule to the Default Scheme Regulations.

Commencement Information

119 Sch. 5 para. 19 in force at 27.11.2012, see [reg. 1\(1\)](#)

20.—(1) Where an applicant’s applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, whether under a court order or not, which is made or due to be made by the applicant’s spouse, civil partner, former spouse or former civil partner or the applicant’s partner’s spouse, civil partner, former spouse, or former civil partner.

(2) For the purposes of sub-paragraph (1), where more than one maintenance payment falls to be taken into account in any week, all such payments must be aggregated and treated as if they were a single payment.

Act 2003 (c. 1), sections 42 and 43 of, and paragraph 1 of Schedule 7 to, the Higher Education Act 2004 (c. 8), section 257 of the Apprenticeships, Skills, Children and Learning Act 2009 (c. 22) and section 76 of the Education Act 2011 (c. 21).
 (13) 1980 c. 44; section 49 was amended by the Self-Governing Schools etc. (Scotland) Act 1989 (c. 39). Other amendments made to section 49 are not relevant to these Regulations.

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Commencement Information

I20 Sch. 5 para. 20 in force at 27.11.2012, see [reg. 1\(1\)](#)

21. Except in a case which falls under paragraph 10 of Schedule 4, where the applicant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to £17.10.

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Commencement Information

I21 Sch. 5 para. 21 in force at 27.11.2012, see [reg. 1\(1\)](#)

22. Where the total value of any capital specified in Part 2 (capital disregarded only for the purposes of determining deemed income) of Schedule 6 does not exceed £10,000, any income actually derived from such capital.

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Commencement Information

I22 Sch. 5 para. 22 in force at 27.11.2012, see [reg. 1\(1\)](#)

23. Except in the case of income from capital specified in Part 2 of Schedule 6 (capital disregards), any actual income from capital.

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Commencement Information

I23 Sch. 5 para. 23 in force at 27.11.2012, see [reg. 1\(1\)](#)

24. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No 3) Regulations 1999⁽¹⁴⁾ as in force at that date, the whole of his income.

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Commencement Information

I24 Sch. 5 para. 24 in force at 27.11.2012, see [reg. 1\(1\)](#)

⁽¹⁴⁾ S.I. 1999/2734; regulation 13 was revoked by S.I. 2006/217.

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 5 para. 19(2)(b) substituted by [S.I. 2012/3085 reg. 6](#)
- Sch. 5 para. 19(2)(b) sum substituted by [S.I. 2020/23 reg. 10](#)
- Sch. 5 para. 19(2)(b) sum substituted by [S.I. 2021/29 reg. 8\(a\)](#)
- Sch. 5 para. 19(2)(b) sum substituted by [S.I. 2022/25 reg. 8](#)
- Sch. 5 para. 19(2)(b) sum substituted by [S.I. 2023/16 reg. 9](#)
- Sch. 5 para. 19(2)(b) sum substituted by [S.I. 2024/29 reg. 8](#)
- Sch. 5 para. 19(2)(b) word substituted by [S.I. 2013/3181 reg. 2\(11\)](#)
- Sch. 5 para. 19(2)(b) word substituted by [S.I. 2014/3312 reg. 2\(9\)](#)
- Sch. 5 para. 11(b) words inserted by [S.I. 2017/1305 reg. 14\(b\)](#)
- Sch. 5 para. 20(1) words substituted by [S.I. 2015/2041 reg. 2\(7\)](#)
- 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)(xvii) 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)(xvii) 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)(ia) 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