
WELSH STATUTORY INSTRUMENTS

2013 No. 3029

**The Council Tax Reduction Schemes and
Prescribed Requirements (Wales) Regulations 2013**

PART 1 **E+W**

General

Title, commencement and application **E+W**

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013.

(2) These Regulations come into force on the day after the day on which they are made and apply in relation to Wales.

(3) These Regulations apply in relation to council tax reduction schemes made by authorities for financial years beginning on or after 1 April 2014.

Commencement Information

II Reg. 1 in force at 28.11.2013, see [reg. 1\(2\)](#)

Interpretation **E+W**

2.—(1) In these Regulations—

“the 1992 Act” (“*Deddf 1992*”) means the Local Government Finance Act 1992;

“Abbeyfield Home” (“*Cartref Abbeyfield*”) means an establishment run by the Abbeyfield Society including all bodies corporate or unincorporated which are affiliated to that society;

“adoption leave” (“*absenoldeb mabwysiadu*”) means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996(1);

“AFIP” (“*TALLA*”) means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004(2);

“applicable amount” (“*swm cymwysadwy*”) means—

(a) in relation to a pensioner, the amount calculated in accordance with paragraph 1 of Schedule 1 and Schedule 2; and

(b) in relation to a person who is not a pensioner, the amount calculated in accordance with—

(1) 1996 c.18. Sections 75A and 75B were inserted by section 3 of the Employment Act 2002 (c.22) and amended by the Work and Families Act 2006 (c.18), Schedule 1, paragraphs 33 and 34.

(2) 2004 c.32.

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- (i) paragraphs 1 and 2 of Schedule 6 and Schedule 7; or
- (ii) paragraph 3 of Schedule 6,

as the case may be;

“applicant” (“*ceisydd*”) means a person applying for a reduction under an authority’s scheme;

“application” (“*cais*”) means an application for a reduction under an authority’s scheme;

“appropriate DWP office” (“*swyddfa briodol yr Adran Gwaith a Phensiynau*”) means an office of the Department for Work and Pensions dealing with state pension credit or an office which is normally open to the public for the receipt of claims for income support, a jobseeker’s allowance or an employment and support allowance;

“assessment period” (“*cyfnod asesu*”) means the period determined—

- (a) in relation to pensioners—
 - (i) in relation to the earnings of a self-employed earner, in accordance with paragraph 14 of Schedule 1 for the purpose of calculating the weekly earnings of the applicant; or
 - (ii) in relation to any other income, in accordance with paragraph 11 of Schedule 1 for the purpose of calculating the weekly income of the applicant;
- (b) in relation to persons who are not pensioners, such period as is set out in paragraphs 10 to 12 of Schedule 6 over which income falls to be calculated;

“attendance allowance” (“*lwfans gweini*”) means—

- (a) an attendance allowance under Part 3 of the SSCBA(3);
- (b) an increase of disablement pension under section 104 or 105 of the SSCBA;
- (c) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983(4) or any analogous payment; or
- (d) any payment based on need for attendance which is paid as part of a war disablement pension;

“the authority” (“*yr awdurdod*”) means a billing authority in relation to whose area a scheme has effect in accordance with regulation 12;

“basic rate” (“*cyfradd sylfaenol*”) has the meaning given by the Income Tax Act 2007(5);

“the benefit Acts” (“*y Deddfau budd-dal*”) means the SSCBA, the Jobseekers Act 1995(6), the State Pension Credit Act 2002(7) and the Welfare Reform Act 2007(8);

“board and lodging accommodation” (“*prydau bwyd a llety*”) means accommodation provided to a person, or if that person is a member of a family, to that person or any other member of that person’s family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of that person’s family) and are consumed in that accommodation or associated premises;

“care home” (“*cartref gofal*”) has the meaning given by section 3 of the Care Standards Act 2000(9) and in Scotland means a care home service within the meaning given by paragraph

(3) 1992 c.4. See sections 64 to 67 of that Act in relation to attendance allowance.

(4) S.I. 1983/686; relevant amending instruments are S.I. 1984/1675, 2001/420.

(5) 2007 (c.3); section 989 defines basic rate by reference to section 6(2) of that Act. Section 6(2) was amended by section 5 of the Finance Act 2008 (c.9) and section 6 of, and paragraphs 1 and 2 of Part 1 of Schedule 2 to, the Finance Act 2009 (c.10).

(6) 1995 c.18.

(7) 2002 c.16.

(8) 2007 c.5.

(9) 2000 c.14; section 3 was amended by paragraphs 1 and 4 of Schedule 5 to, the Health and Social Care Act 2008 (c.14).

2 of Schedule 12 to the Public Services Reform (Scotland) Act 2010⁽¹⁰⁾ and in Northern Ireland means a nursing home within the meaning of article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003⁽¹¹⁾ or a residential care home within the meaning of article 10 of that Order;

“the Caxton Foundation” (“*Sefydliad Caxton*”) means the charitable trust of that name established on 28 March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

“child” (“*plentyn*”) means a person under the age of 16;

“child benefit” (“*budd-dal plant*”) has the meaning given by section 141 of the SSCBA⁽¹²⁾;

“child tax credit” (“*credyd treth plant*”) means a child tax credit under section 8 of the Tax Credits Act 2002⁽¹³⁾;

“close relative” (“*perthynas agos*”) means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

“concessionary payment” (“*taliad consesiynol*”) means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act 2002⁽¹⁴⁾ are charged;

“contributory employment and support allowance” (“*lwfans cyflogaeth a chymorth cyfrannol*”) means a contributory allowance under Part 1 of the Welfare Reform Act 2007⁽¹⁵⁾;

“council tax benefit” (“*budd-dal treth gyngor*”) means council tax benefit under Part 7 of the SSCBA;

“couple” (“*cwpl*”) has the meaning given by regulation 4;

“designated office” (“*swyddfa ddynodedig*”) means the office of an authority designated by it for the receipt of applications—

- (a) by notice upon or with a form supplied by the authority for the purposes of making an application; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application and without charge; or
- (c) by any combination of the provisions set out in paragraphs (a) and (b);

“disability living allowance” (“*lwfans byw i’r anabl*”) means a disability living allowance under section 71 of the SSCBA⁽¹⁶⁾;

“dwelling” (“*annedd*”) has the meaning given by section 3 of the 1992 Act;

“earnings” (“*enillion*”) has the meaning given by paragraphs 12, 14 and 15 of Schedule 1 and paragraph 14 or 16 of Schedule 6 as the case may be;

“the Eileen Trust” (“*Ymddiriedolaeth Eileen*”) means the charitable trust of that name established on 29 March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

⁽¹⁰⁾ 2010 asp 8.

⁽¹¹⁾ S.I. 2003/431 (N.I. 9).

⁽¹²⁾ Section 141 was amended by section 1 of the Child Benefit Act 2005 (c.6).

⁽¹³⁾ 2002 c.21; section 8 has been repealed by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012 (c.5) but those provisions are not yet in force.

⁽¹⁴⁾ 2002 c.21.

⁽¹⁵⁾ 2007 c.5; Part 1 concerns employment and support allowance, amendments are referenced where relevant.

⁽¹⁶⁾ Section 71 was amended by section 67(1) of the Welfare Reform and Pensions Act 1999 (c.30), and repealed by section 90 of the Welfare Reform Act 2012 (c.5) (not yet in force).

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“electronic communication” (“*cyfathrebiad electronig*”) has the same meaning as in section 15(1) of the Electronic Communications Act 2000(17);

“employed earner” (“*enillydd cyflogedig*”) is to be construed in accordance with section 2(1)(a) of the SSCBA(18) and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

“the Employment, Skills and Enterprise Scheme” (“*y Cynllun Cyflogaeth, Sgiliau a Menter*”) means a scheme under section 17A (schemes for assisting persons to obtain employment: “work for your benefit” schemes etc.) of the Jobseekers Act 1995(19) known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist claimants for job-seekers allowance to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search);

“employment zone” (“*parth cyflogaeth*”) means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999(20) and an “employment zone programme” (“*rhaglen parth cyflogaeth*”) means a programme established for such an area or areas designed to assist claimants for a jobseeker’s allowance to obtain sustainable employment;

“employment zone contractor” (“*contractwr parth cyflogaeth*”) means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

“enactment” (“*deddfiad*”) includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament or an Act or Measure of the National Assembly for Wales;

“extended reduction” (“*gostyngiad estynedig*”) means a reduction under a scheme to which a person is eligible under Part 5 of Schedule 1 and Part 5 of Schedule 6;

“extended reduction period” (“*cyfnod gostyngiad estynedig*”) means the period for which a person is in receipt of an extended reduction in accordance with paragraph 33 of Schedule 1 and paragraph 35 of Schedule 6 or paragraph 40 of Schedule 6;

“extended reduction (qualifying contributory benefits)” (“*gostyngiad estynedig (budd-daliadau cyfrannol cymwys)*”) means a reduction under a scheme for which a person is eligible pursuant to paragraph 32 of Schedule 1 and paragraph 39 of Schedule 6;

“family” (“*teulu*”) has the meaning given by regulation 6;

“the Fund” (“*y Gronfa*”) means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by the Secretary of State on 24 April 1992 or, in Scotland, on 10 April 1992;

“guarantee credit” (“*credyd gwarant*”) is to be construed in accordance with sections 1 and 2 of the State Pension Credit Act 2002(21);

“a guaranteed income payment” (“*taliad incwm gwarantedig*”) means a payment made under article 15(1)(c) or article 29(1)(a) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(22);

(17) 2000 c.7; the definition of “electronic communication” contained in section 15(1) was amended by section 406 of, and paragraph 158 of Schedule 17 to, the Communications Act 2003 (c.21).

(18) Section 2(1)(a) was amended by the Income Tax (Earnings and Pensions) Act 2003, Schedule 6, paragraphs 169 and 171 (c.1).

(19) Section 17A was inserted by the Welfare Reform Act 2009 (c.24), section 1 and amended by the Welfare Reform Act 2012 (c.5), Schedule 7, paragraphs 1 and 4, and Schedule 14, Parts 1 and 3 (not yet in force). The section is repealed by Part 4 of Schedule 14 to that Act (not yet in force).

(20) 1999 c.30.

(21) 2002 c.16.

(22) S.I. 2011/517.

- “housing benefit” (“*budd-dal tai*”) means housing benefit under Part 7 of the SSCBA;
- “an income-based jobseeker’s allowance” (“*lwfans ceisio gwaith ar sail incwm*”) and “a joint-claim jobseeker’s allowance” (“*lwfans ceisio gwaith cyd-hawliad*”) have the meanings given by section 1(4) of the Jobseekers Act 1995(23);
- “income-related employment and support allowance” (“*lwfans cyflogaeth a chymorth ar sail incwm*”) means an income-related allowance under Part 1 of the Welfare Reform Act 2007;
- “independent hospital” (“*ysbyty annibynnol*”)—
- in England means a hospital as defined by section 275 of the National Health Service Act 2006(24) that is not a health service hospital as defined by that section;
 - in Wales has the meaning given by section 2 of the Care Standards Act 2000(25); and
 - in Scotland means an independent healthcare service as defined by section 10F of the National Health Service (Scotland) Act 1978(26);
- “the Independent Living Fund (2006)” (“*y Gronfa Byw’n Annibynnol (2006)*”) means the Trust of that name established by a deed dated 10 April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;
- “invalid carriage or other vehicle” (“*cerbyd ar gyfer pobl anabl neu fath arall o gerbyd*”) means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;
- “the London Bombings Relief Charitable Fund” (“*Cronfa Gymorth Elusennol Bomiau Llundain*”) means the company limited by guarantee (number 5505072), and registered charity of that name established on 11 July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7 July 2005;
- “lone parent” (“*unig riant*”) means a person who has no partner and who is responsible for and a member of the same household as a child or young person;
- “the Macfarlane (Special Payments) Trust” (“*Ymddiriedolaeth Macfarlane (Taliadau Arbennig)*”) means the trust of that name, established on 29 January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;
- “the Macfarlane (Special Payments) (No 2) Trust” (“*Ymddiriedolaeth Macfarlane (Taliadau Arbennig) (Rhif 2)*”) means the trust of that name, established on 3 May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;
- “the Macfarlane Trust” (“*Ymddiriedolaeth Macfarlane*”) means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;
- “main phase employment and support allowance” (“*lwfans cyflogaeth a chymorth prif wedd*”) means an employment and support allowance where the calculation of the amount payable in

(23) 1995 c.18. Section 1(4) was amended by the Welfare Reform and Pensions Act 1999, Schedule 7, paragraphs 1 and 2(1) and (4); the Civil Partnership Act 2004 (c.33); section 4 of the Welfare Reform Act 2009 (c.24), and is repealed by the Welfare Reform Act 2012, Schedule 14, Part 1 (not yet in force).

(24) 2006 c.41. The definition of “health service hospital” has been amended by the Health and Social Care Act 2012 (c.7), Schedule 4, paragraph 138.

(25) 2000 c.14; section 2 was amended by the Health and Social Care Act 2008 (c.14), Schedule 5, paragraphs 1 and 3.

(26) 1978 c.29; section 10F was inserted by section 108 of the Public Services Reform (Scotland) Act 2010 (asp 8).

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respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007(27) except in Part 1 of Schedule 3;

“maternity leave” (“*absenoldeb mamaeth*”) means a period during which a woman is absent from work because the woman is pregnant or has given birth to a child, and at the end of which the woman has a right to return to work either under the terms of the woman’s contract of employment or under Part 8 of the Employment Rights Act 1996(28);

“maximum council tax reduction amount” (“*uchafswm gostyngiad treth gyngor*”) means the amount determined in accordance with paragraph 2 of Schedule 1 and paragraph 4 of Schedule 6;

“member of a couple” (“*aelod o gwpl*”) means a member of a married or unmarried couple;

“MFET Limited” (“*MFET Limited*”) means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

“mobility supplement” (“*atodiad symudedd*”) means—

- (a) in relation to pensioners, a supplement to which paragraph 5(1)(a)(vii) of Schedule 3 refers;
- (b) in relation to persons who are not pensioners, a supplement to which paragraph 13 of Schedule 9 refers;

“mover” (“*symudwr*”) means an applicant who changes the dwelling in which the applicant is resident, and in respect of which the applicant is liable to pay council tax, from a dwelling in the area of one authority to a dwelling in the area of a second authority;

“net earnings” (“*enillion net*”) means such earnings as are calculated in accordance with paragraph 13 of Schedule 1 or paragraph 15 of Schedule 6, as the case may be;

“net profit” (“*elw net*”) means such profit as is calculated in accordance with paragraph 23 of Schedule 1 or paragraph 24 of Schedule 6, as the case may be;

“new dwelling” (“*annedd newydd*”) means, for the purposes of the definition of “second authority” and paragraph 35 of Schedule 1, paragraphs 37 and 42 of Schedule 6, the dwelling to which an applicant has moved, or is about to move, in which the applicant will be resident;

“non-dependant” (“*annibynnydd*”) has the meaning given by regulation 9;

“occasional assistance” (“*cymorth achlysurol*”) means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of—

- (a) meeting, or helping to meet an immediate short-term need—
 - (i) arising out of an exceptional event or exceptional circumstance, or
 - (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- (b) enabling qualifying individuals to establish or maintain a settled home, and—
 - (i) “local authority” (“*awdurdod lleol*”) has the meaning given by section 270(1) of the Local Government Act 1972(29); and
 - (ii) “qualifying individuals” (“*unigolion cymwys*”) means individuals who have been, or without the assistance might otherwise be—

(27) Section 2(1)(b) is amended by the Welfare Reform Act 2012, Schedule 23, paragraph 24 (partially in force); section 4 is repealed by Part 1 of Schedule 14 to that Act (not yet in force).

(28) 1996 c.18.

(29) 1972 c.70. This definition of local authority was amended by section 102 of, and paragraph 8 of Schedule 16 and Schedule 17 to the Local Government Act 1985 (c.51). Other amendments have been made to that definition but they are not relevant to these Regulations.

(aa) in prison, hospital, an establishment providing residential care or other institution, or

(bb) homeless or otherwise living an unsettled way of life;

“occupational pension” (“*pensiwn galwedigaethol*”) means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

“occupational pension scheme” (“*cynllun pensiwn galwedigaethol*”) has the same meaning as in section 1 of the Pension Schemes Act 1993(30);

“ordinary clothing and footwear” (“*dillad ac esgidiau cyffredin*”) means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

“partner” (“*partner*”), in relation to a person, means—

- (a) where that person is a member of a couple, the other member of that couple; or
- (b) subject to paragraph (c), where that person is polygamously married to two or more members of that person’s household, any such member to whom that person is married; or
- (c) where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

“paternity leave” (“*absenoldeb tadolaeth*”) means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996 or on additional paternity leave by virtue of regulations made under section 80AA or 80BB of that Act(31);

“pension fund holder” (“*deiliad cronfa bensiwn*”) means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

“pensionable age” (“*oedran pensynadwy*”) has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995(32);

“pensioner” (“*pensynwr*”) has the meaning given by regulation 3(a);

“person on income support” (“*person ar gymhorthdal incwm*”) means a person in receipt of income support;

“person who is not a pensioner” (“*person nad yw’n bensiynwr*”) has the meaning given by regulation 3(b);

“persons treated as not being in Great Britain” (“*personau a drinnir fel pe na baent ym Mhrydain Fawr*”) has the meaning given by regulation 28;

“personal independence payment” (“*taliad annibynniaeth bersonol*”) has the meaning given by Part 4 of the Welfare Reform Act 2012(33);

“personal pension scheme” (“*cynllun pensiwn personol*”) means—

(30) 1993 c.48. The definition of “occupational pension scheme” was substituted by section 239 of the Pensions Act 2004 (c.35) and amended by S.I. 2007/3014.

(31) 1996 c.18. Sections 80A and 80B were inserted by section 1 of the Employment Act 2002 (c.22) and sections 80AA and 80BB were inserted by section 3 of the Work and Families Act 2006 (c.18). Relevant regulations made under these sections are S.I. 2002/2788 and S.I. 2003/921 (made under sections 80A and 80B) and S.I. 2010/1055 and S.I. 2010/1059 (made under sections 80AA and 80BB).

(32) 1995 c.26; paragraph 1 has been amended by the State Pension Credit Act 2002 (c.16), Schedule 2, paragraph 39; the Welfare Reform Act 2007 (c.5), Schedule 3, paragraph 13; the Pensions Act 2007 (c.22), Schedule 3, paragraph 4; and section 1 of the Pensions Act 2011 (c.19).

(33) 2012 c.5.

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- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993⁽³⁴⁾;
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988⁽³⁵⁾ or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1 of Schedule 36 to the Finance Act 2004⁽³⁶⁾;
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1 of Schedule 36 to the Finance Act 2004;

“policy of life insurance” (“*polisi yswiriant bywyd*”) means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

“polygamous marriage” (“*priodas amlbriod*”) means any marriage to which regulation 5 applies;

“public authority” (“*awdurdod cyhoeddus*”) includes any person whose functions are functions of a public nature;

“qualifying age for state pension credit” (“*oedran cymhwyso ar gyfer credyd pensiwn y wladwriaeth*”) means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)⁽³⁷⁾—

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

“qualifying contributory benefit” (“*budd-dal cyfrannol cymwys*”) means—

- (a) severe disablement allowance;
- (b) incapacity benefit;
- (c) contributory employment and support allowance;

“qualifying income-related benefit” (“*budd-dal cymwys ar sail incwm*”) means—

- (a) income support;
- (b) income-based jobseeker’s allowance;
- (c) income-related employment and support allowance;

“qualifying person” (“*person cymwys*”) means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

“reduction week” (“*wythnos ostyngiad*”) means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

“relative” (“*perthynas*”) means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

“relevant week” (“*wythnos berthnasol*”), in relation to any particular day, means the week within which the day in question falls;

“remunerative work” (“*gwaith am dâl*”) has the meaning given by regulation 10;

⁽³⁴⁾ 1993 c.48; the definition of “personal pension scheme” was substituted by section 239 of the Pensions Act 2004 (c.35) and amended by sections 70 and 114 of, and paragraph 23 of Schedule 20 and paragraph 3 of Schedule 27 to, the Finance Act 2007 (c.11).

⁽³⁵⁾ 1988 c.1.

⁽³⁶⁾ 2004 c.12.

⁽³⁷⁾ 2002 c.16.

“rent” (“*rhent*”) means “eligible rent” to which regulation 12 of the Housing Benefit (Persons who have acquired the qualifying age for state pension credit) Regulations 2006(38) refers, less any deductions in respect of non-dependants which fall to be made under paragraph 3 of Schedule 1 and paragraph 5 of Schedule 6 (non-dependent deductions) under an authority’s scheme;

“resident” (“*preswlydd*”) has the meaning given by Part 1 of the 1992 Act;

“savings credit” (“*credyd cynilion*”) is to be construed in accordance with sections 1 and 3 of the State Pension Credit Act 2002(39);

“scheme” (“*cynllun*”) means a council tax reduction scheme as prescribed within Parts 2 to 5 of these Regulations;

“second authority” (“*ail awdurdod*”) means the authority to which a mover is liable to make payments for a new dwelling;

“self-employed earner” (“*enillydd hunangyflogedig*”) is to be construed in accordance with section 2(1)(b) of the SSCBA;

“self-employment route” (“*llwybr hunangyflogaeth*”) means assistance in pursuing self-employed earner’s employment whilst participating in—

- (a) an employment zone programme;
- (b) a programme provided by or under arrangements made pursuant to section 2 of the Employment and Training Act 1973(40) (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990(41) (functions in relation to training for employment, etc); or
- (c) the Employment, Skills and Enterprise Scheme;

“service user group” (“*grŵp defnyddwyr gwasanaeth*”) means a group of individuals that is consulted by or on behalf of—

- (a) a Health Board, Special Health Board or the Common Services Agency for Scottish Health in consequence of a function under section 2B of the National Health Service (Scotland) Act 1978(42),
- (b) a landlord authority(43) in consequence of a function under section 105 of the Housing Act 1985(44),
- (c) a public authority in Northern Ireland in consequence of a function under section 49A of the Disability Discrimination Act 1995(45),
- (d) a public authority in consequence of a function under section 149 of the Equality Act 2010 (public authority general duty)(46),
- (e) a best value authority in consequence of a function under section 3 of the Local Government Act 1999(47),

(38) S.I. 2006/214; amended by S.I. 2007/1356, 2007/2869.

(39) 2002 c.16. Section 3 was amended by the Civil Partnership Act 2004 (c.33), Schedule 24, paragraph 140 and S.I. 2002/1792.

(40) 1973 c.50. Section 2 was substituted by section 25(1) of the Employment Act 1988 (c.19) and repealed in part by the Employment Act 1989 (c.38), Schedule 7, Part 1.

(41) 1990 c.35.

(42) 1978 c.29.

(43) See definition of “landlord authority” in section 114 of the Housing Act 1985 (c.68). Section 114 was amended by section 83(4) of the Housing Act 1988 (c.50); the Government of Wales Act 1998 (c.38) sections 129 and 152, Schedule 15, paragraph 10, and Schedule 18, Part IV; the Localism Act 2011 (c.20) section 222 and Schedule 22, paragraphs 9 and 12; S.I. 1996/2325; and S.I. 2010/866.

(44) 1985 c.68; section 105 was amended by S.I. 1996/2325; the Government of Wales Act 1998 (c.38), Schedule 8, paragraph 5 and Schedule 16, paragraph 5, and S.I. 2010/866.

(45) 1995 c.50; section 49A was inserted in respect of Northern Ireland by article 5 of S.I. 2006/312 (N.I. 1).

(46) 2010 c.15.

(47) 1999 c.27; section 3 was amended by section 137 of the Local Government and Public Involvement in Health Act 2007 (c.28).

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- (f) a Welsh improvement authority in consequence of a function under section 5 of the Local Government (Wales) Measure 2009**(48)**,
- (g) a local authority landlord or registered social landlord in consequence of a function under section 53 of the Housing (Scotland) Act 2001**(49)**,
- (h) a relevant English body or a relevant Welsh body in consequence of a function under section 242 of the National Health Service Act 2006**(50)**,
- (i) a Local Health Board in consequence of a function under section 183 of the National Health Service (Wales) Act 2006**(51)**,
- (j) the Care Quality Commission in exercise of a function under sections 4 or 5 of the Health and Social Care Act 2008**(52)**,
- (k) the regulator or a private registered provider of social housing in consequence of a function under sections 98, 193 or 196 of the Housing and Regeneration Act 2008**(53)**, or
- (l) a public or local authority in Great Britain in consequence of a function conferred under any other enactment,

for the purposes of monitoring and advising on a policy of that body or authority which affects or may affect persons in the group, or of monitoring or advising on services provided by that body or authority which are used (or may potentially be used) by those persons;

“single applicant” (“*ceisydd sengl*”) means an applicant who neither has a partner nor is a lone parent;

“the Skipton Fund” (“*Cronfa Skipton*”) means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25 March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme’s provisions;

“sports award” (“*dyfarniad chwaraeon*”) means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc Act 1993 out of sums allocated to it for distribution under that section**(54)**;

“the SSCBA” (“*DCBNC*”) means the Social Security Contributions and Benefits Act 1992**(55)**;

“state pension credit” (“*credyd pensiwn y wladwriaeth*”) means state pension credit under the State Pension Credit Act 2002**(56)**;

“student” (“*myfyriwr*”) has the meaning prescribed within paragraph 1 of Schedule 11;

“subsistence allowance” (“*lwfans cynhaliaeth*”) means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

“tax year” (“*blwyddyn dreth*”) means a period beginning with 6 April in one year and ending with 5 April in the next;

“training allowance” (“*lwfans hyfforddi*”) means an allowance (whether by way of periodical grants or otherwise) payable—

(48) 2009 nawm 2.

(49) 2001 asp 10.

(50) 2006 c.41.

(51) 2006 c.42.

(52) 2008 c.14; section 4 has been amended by section 189 of the Health and Social Care Act 2012 (c.7).

(53) 2008 c.17; section 193 was amended the Localism Act 2011 (c.20), Schedule 17, paragraphs 1 and 4 and Schedule 25, Part 27; section 196 was amended by section 26(4) of the Local Democracy, Economic Development and Construction Act 2009 (c.20) and the Localism Act 2011, sections 178, 195 and 237, and Schedules 19 and 25.

(54) 1993 c.39; subsection (2) was amended by S.I. 1996/3095 and 1999/1563.

(55) 1992 c.4.

(56) 2002 c.16.

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Chief Executive of Skills Funding or the Welsh Ministers;
- (b) to a person for that person's maintenance or in respect of a member of that person's family; and
- (c) for the period, or part of the period, during which that person is following a course of training or instruction provided by, or in pursuance of arrangements made with, that department or approved by that department in relation to that person or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers,

but it does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that that person is following a course of full-time education, other than under arrangements made under section 2 of the Employment and Training Act 1973⁽⁵⁷⁾ or is training as a teacher;

"the Trusts" ("*yr Ymddiriedolaethau*") means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No 2) Trust;

"universal credit" ("*credyd cynhwysol*") has the meaning given by section 1 of the Welfare Reform Act 2012⁽⁵⁸⁾;

"voluntary organisation" ("*sefydliad gwirfoddol*") means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

"war disablement pension" ("*pensiwn anabledd rhyfel*") means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003⁽⁵⁹⁾;

"war pension" ("*pensiwn rhyfel*") means a war disablement pension, a war widow's pension or a war widower's pension;

"war widow's pension" ("*pensiwn rhyfel gwraig weddw*") means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

"war widower's pension" ("*pensiwn rhyfel gŵr gweddw*") means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

"water charges" ("*taliadau dŵr*") means—

- (a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991⁽⁶⁰⁾,
 - (b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002⁽⁶¹⁾,
- in so far as such charges are in respect of the dwelling which a person occupies as that person's home;

⁽⁵⁷⁾ 1973 c.50; section 2 was substituted by the Employment Act 1988 (c.19), section 25 and amended by the Employment Act 1989 (c.38), Schedule 7, Part 1.

⁽⁵⁸⁾ 2012 c.5.

⁽⁵⁹⁾ 2003 c.1; subsection (2) was inserted by section 19 of the Finance Act 2005 (c.7).

⁽⁶⁰⁾ 1991 c.56.

⁽⁶¹⁾ 2002 asp 3; section 29 was substituted, and sections 29A-29G were inserted, by section 21 of the Water Services etc (Scotland) Act 2005 (asp 3).

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“working tax credit” (“*credyd treth gwaith*”) means a working tax credit under section 10 of the Tax Credits Act 2002**(62)**;

“young person” (“*person ifanc*”) means a person who falls within the definition of qualifying young person in section 142 of the SSCBA**(63)**.

(2) In these Regulations, where an amount is to be rounded to the nearest penny, a fraction of a penny must be disregarded if it is less than half a penny and must otherwise be treated as a whole penny.

(3) For the purpose of these Regulations, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to that person and on any day—

- (a) in respect of which that person satisfies the conditions for entitlement to an income-based jobseeker’s allowance but where the allowance is not paid because of a reduction in accordance with section 19 or 19A or regulations made under section 17A or 19B of the Jobseeker’s Act 1995**(64)** (circumstances in which jobseeker’s allowance is not payable);
- (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker’s allowance is payable to that person or would be payable to that person but for section 19 or 19A or regulations made under section 17A or 19B of that Act; or
- (c) in respect of which an income-based jobseeker’s allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001**(65)** (loss of benefit provisions).

(4) For the purposes of these Regulations, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to that person and on any day—

- (a) in respect of which that person satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act 2007**(66)** (disqualification); or
- (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act (employment and support allowance: supplementary provisions) and which falls immediately before a day in respect of which an income-related employment and support

(62) 2002 c.21.

(63) Section 142 was amended by section 1 of the Child Benefit Act 2005 (c.6).

(64) 1995 c.18. Section 19 (together with sections 19A to 19C), has been substituted by section 46 of the Welfare Reform Act 2012 (c.5); section 17A has been repealed by Part 4 of Schedule 14 to, the Welfare Reform Act 2012 although that provision is not yet in force. In the meantime amendments have been made to section 17A by sections 48 and 59 of, and Schedules 7 and 14 to, that Act.

(65) 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, 33, 113, 118, 119, 121 and 147 of, 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 sections 113(1)(b), 118(1) to (4) and 119 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 (of which those made by sections 9, 31 and Schedule 7 are not yet in force); S.I. 2011/2298; sections 31, 33, 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, of which only those made by sections 118 and 119 are in force. Section 8 has been repealed by section 147 of, and Part 1 of Schedule 14, to the Welfare Reform Act 2012, but that repeal is not yet in force. Amendments have also been made by sections 1, 24, and 58 of, and Part 1 of Schedule 4 and Part 3 of Schedule 7 to, the Welfare Reform Act 2009; sections 31, 48, 113 and 147 of, and paragraphs 56 and 60 of Schedule 2, paragraph 12 of Schedule 7 and Part 12 of Schedule 14 to, the Welfare Reform Act 2012, of which only those made by section 113 are in force. Section 9 was amended by section 14 of, and Part 3 of Schedule 2 to, the State Pension Credit Act 2002; section 28 of, and paragraph 23 of Schedule 3 to, the Welfare Reform Act 2007; sections 9, 24 and 58 of, and Part 1 of Schedule 7 to, the Welfare Reform Act 2009, none of which are in force; sections 31, 113 and 147 of, and paragraphs 56 and 61 of Schedule 2 and Part 1 of Schedule 14 to, the Welfare Reform Act 2012, of which only those made by section 113 are in force.

(66) 2007 c.5.

allowance is payable to that person or would be payable to that person but for section 18 of that Act.

(5) For the purposes of these Regulations, two persons must be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

(6) In these Regulations, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002(67) (small amounts of state pension credit).

Commencement Information

I2 Reg. 2 in force at 28.11.2013, see [reg. 1\(2\)](#)

Meaning of “pensioner” and “person who is not a pensioner” **E+W**

3. In these Regulations a person is—

- (a) a “pensioner” (“*pensiynwr*”) if—
 - (i) that person has attained the qualifying age for state pension credit; and
 - (ii) that person is not, and, if that person has a partner, that person’s partner is not—
 - (aa) a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance, or
 - (bb) a person with an award of universal credit; and
- (b) a “person who is not a pensioner” (“*person nad yw’n bensiyndwr*”) if—
 - (i) that person has not attained the qualifying age for state pension credit; or
 - (ii) that person has attained the qualifying age for state pension credit and that person, or if that person has a partner, that person’s partner, is—
 - (aa) a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance, or
 - (bb) a person with an award of universal credit.

Commencement Information

I3 Reg. 3 in force at 28.11.2013, see [reg. 1\(2\)](#)

Meaning of “couple” **E+W**

4. In these Regulations “couple” (“*cwpl*”) means—

- (a) two people who are either married to, or civil partners of, each other and who are members of the same household;
- (b) two people who are living together as if they are a married couple.

Commencement Information

I4 Reg. 4 in force at 28.11.2013, see [reg. 1\(2\)](#)

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Polygamous marriages **E+W**

- 5.—(1) This regulation applies to any case where—
- (a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
 - (b) either party to the marriage has for the time being any spouse additional to the other party.
- (2) For the purposes of regulation 4 neither party to the marriage is to be taken to be a member of a couple.

Commencement Information

I5 Reg. 5 in force at 28.11.2013, see [reg. 1\(2\)](#)

Meaning of “family” **E+W**

- 6.—(1) In these Regulations “family” (“*teulu*”) means—
- (a) a couple;
 - (b) a couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person; or
 - (c) a person who is not a member of a couple and a member of the same household for whom that person is responsible and who is a child or a young person.
- (2) The references to a child or young person in paragraph (1)(b) and (c) include a child or young person in respect of whom section 145A of the SSCBA(68) applies for the purposes of entitlement to child benefit, but only for the period prescribed under section 145A(1).
- (3) The references to a young person in paragraph (1)(b) and (c) do not include a young person who is—
- (a) on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance or has an award of universal credit; or
 - (b) a person to whom section 6 of the Children (Leaving Care) Act 2000(69) (exclusion from benefits) applies.

Commencement Information

I6 Reg. 6 in force at 28.11.2013, see [reg. 1\(2\)](#)

Circumstances in which a person is to be treated as responsible or not responsible for another **E+W**

- 7.—(1) A person is to be treated as responsible for a child or young person who is normally living with that person, including a child or young person to whom regulation 6(2) applies.
- (2) Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household the child or young person is living in, the child or young person must be treated for the purposes of paragraph (1) as normally living with—
- (a) the person who is receiving child benefit in respect of that child or young person, or
 - (b) if there is no such person—

(68) Section 145A was inserted by the Tax Credits Act 2002 (c.21), section 55(1).

(69) 2000 c.35.

- (i) where only one claim for child benefit has been made in respect of that child or young person, the person who made that claim, or
- (ii) in any other case the person who has the primary responsibility for that child or young person.

(3) For the purposes of these Regulations a child or young person is the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this regulation is to be treated as not so responsible.

Commencement Information

I7 Reg. 7 in force at 28.11.2013, see [reg. 1\(2\)](#)

Households **E+W**

8.—(1) Subject to paragraphs (2) and (3), an applicant and any partner and, where the applicant or the applicant's partner is treated (by virtue of regulation 7) as responsible for a child or young person, that child or young person and any child of that child or young person, are to be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

(2) A child or young person is not be treated as a member of the applicant's household where that child or young person is—

- (a) placed with the applicant or the applicant's partner by a local authority under section 22C or 23(2)(a) of the Children Act 1989(70) or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or the applicant's partner under a relevant enactment; or
- (b) placed, or in Scotland boarded out, with the applicant or the applicant's partner prior to adoption; or
- (c) placed for adoption with the applicant or the applicant's partner in accordance with the Adoption and Children Act 2002(71) or the Adoption Agencies (Scotland) Regulations 2009(72), or the Adoption (Northern Ireland) Order 1987(73).

(3) Subject to paragraph (4), paragraph (1) does not apply to a child or young person who is not living with the applicant and who—

- (a) is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- (b) has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- (c) has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009, or the Adoption (Northern Ireland) Order 1987.

(4) An authority must treat a child or young person to whom paragraph (3)(a) applies as being a member of the applicant's household in any reduction week where—

- (a) that child or young person lives with the applicant for part or all of that reduction week; and

(70) 1989 c.41; section 23 was substituted by sections 22A to 22F by section 8(1) of the Children and Young Persons Act 2008 (c.23). Section 22C is in force in England but only section 22C(11) is in force in Wales. Section 59(1)(a) was amended by section 49 of the Children Act 2004 (c.31) and paragraph 2 of Schedule 1 to the Children and Young Persons Act 2008.

(71) 2002 c.38.

(72) S.I. 2009/154.

(73) S.I. 1987/2203 (N.I. 22).

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- (b) the authority considers that it is reasonable to do so taking into account the nature and frequency of that child’s or young person’s visits.
- (5) In this paragraph “relevant enactment” (“*deddfiad perthnasol*”) means—
- (a) the Army Act 1955(74);
 - (b) the Air Force Act 1955(75);
 - (c) the Naval Discipline Act 1957(76);
 - (d) the Matrimonial Proceedings (Children) Act 1958(77);
 - (e) the Social Work (Scotland) Act 1968(78);
 - (f) the Family Law Reform Act 1969(79);
 - (g) the Children and Young Persons Act 1969(80);
 - (h) the Matrimonial Causes Act 1973(81);
 - (i) the Children Act 1975(82);
 - (j) the Domestic Proceedings and Magistrates’ Courts Act 1978(83);
 - (k) the Adoption and Children (Scotland) Act 2007(84);
 - (l) the Family Law Act 1986(85);
 - (m) the Children Act 1989(86);
 - (n) the Children (Scotland) Act 1995(87);
 - (o) the Armed Forces Act 2006(88); and
 - (p) the Legal Aid, Sentencing and Punishment of Offenders Act 2012(89).

Commencement Information

18 Reg. 8 in force at 28.11.2013, see [reg. 1\(2\)](#)

Non-dependants **E+W**

9.—(1) In these Regulations, “non-dependant” (“*annibynnydd*”) means any person, except someone to whom paragraph (2) applies, who normally resides with an applicant or with whom an applicant normally resides.

- (2) This paragraph applies to—
- (a) any member of the applicant’s family;

(74) 1955 c.18.

(75) 1955 c.19.

(76) 1957 c.53.

(77) 1958 c.40.

(78) 1968 c.49.

(79) 1969 c.46.

(80) 1969 c.54.

(81) 1973 c.18.

(82) 1975 c.72; this Act was repealed in respect of England and Wales by Schedule 15 to the Children Act 1989 (c.41). It continues to have effect in Scotland.

(83) 1978 c.22.

(84) 2007 asp 4.

(85) 1986 c.55.

(86) 1989 c.41.

(87) 1995 c.36.

(88) 2006 c.52.

(89) 2012 c.10.

- (b) if the applicant is polygamously married, any partner of the applicant and any child or young person who is a member of the applicant's household and for whom the applicant or one of the applicant's partners is responsible;
 - (c) a child or young person who is living with the applicant but who is not a member of the applicant's household by virtue of regulation 8 (households);
 - (d) subject to paragraph (3), any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6 or 7 of the 1992 Act(90) (persons liable to pay council tax);
 - (e) subject to paragraph (3), any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling;
 - (f) a person who lives with the applicant in order to care for the applicant or a partner of the applicant, and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or the applicant's partner for the services provided by that person.
- (3) Excepting persons to whom paragraph (2)(a) to (c) and (f) refer, a person to whom any of the following sub-paragraphs apply is a non-dependant—
- (a) a person (P) who resides with the person (O) to whom P is liable to make payments in respect of the dwelling and either—
 - (i) O is a close relative of P's or P's partner; or
 - (ii) the tenancy or other agreement between them is other than on a commercial basis;
 - (b) a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of a council tax reduction scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
 - (c) a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to that person becoming so liable, a nondependent of one or more of the other residents in that dwelling who are so liable for the tax, unless the change giving rise to the new liability was not made to take advantage of a council tax reduction scheme.

Commencement Information

19 Reg. 9 in force at 28.11.2013, see [reg. 1\(2\)](#)

Remunerative work **E+W**

10.—(1) Subject to the following provisions of this regulation, a person must be treated for the purposes of these Regulations as engaged in remunerative work if that person is engaged, or, where that person's hours of work fluctuate, that person is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

(2) Subject to paragraph (3), in determining the number of hours for which a person is engaged in work where that person's hours of work fluctuate, regard must be had to the average of hours worked over—

- (a) if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);

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(b) in any other case, the period of 5 weeks immediately prior to the date of application, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately.

(3) Where, for the purposes of paragraph (2)(a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which that person does not work, those periods and any other periods not forming part of such holidays or vacations during which that person is not required to work must be disregarded in establishing the average hours for which that person is engaged in work.

(4) Where no recognisable cycle has been established in respect of a person's work, regard must be had to the number of hours or, where those hours will fluctuate, the average of the hours, which that person is expected to work in a week.

(5) A person must be treated as engaged in remunerative work during any period for which that person is absent from work referred to in paragraph (1) if the absence is either without good cause or by reason of a recognised, customary or other holiday.

(6) A person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week must be treated as not being in remunerative work in that week.

(7) A person must not be treated as engaged in remunerative work on any day on which that person is on maternity leave, paternity leave or adoption leave, or is absent from work because that person is ill.

(8) A person must not be treated as engaged in remunerative work on any day on which that person is engaged in an activity in respect of which—

- (a) a sports award has been made, or is to be made, to that person; and
- (b) no other payment is made or is expected to be made to that person.

Commencement Information

I10 Reg. 10 in force at 28.11.2013, see [reg. 1\(2\)](#)

PART 2 **E+W**

Council tax reduction schemes

Schemes **E+W**

11. An authority in Wales is a specified authority for the purposes of section 13A(4)(a) of the 1992 Act.

Commencement Information

I11 Reg. 11 in force at 28.11.2013, see [reg. 1\(2\)](#)

Duty to make schemes and exercise of functions by authorities **E+W**

12.—(1) Each authority in Wales must make a scheme specifying the reductions which are to apply to the amounts of council tax payable by persons to whom the scheme applies in respect of dwellings situated in its area.

(2) The function of making a scheme required by these Regulations is not to be the responsibility of an executive of an authority under executive arrangements.

(3) Section 101 of the Local Government Act 1972⁽⁹¹⁾ (arrangements for discharge of functions by local authorities) does not apply with respect to the discharge of the function mentioned in paragraph (1).

(4) In this regulation, references to “executive” (“*gweithrediaeth*”) and “executive arrangements” (“*trefniadau gweithredol*”) have the same meaning given by Part 2 of the Local Government Act 2000⁽⁹²⁾ or an instrument made under that Part of that Act.

Commencement Information

I12 Reg. 12 in force at 28.11.2013, see [reg. 1\(2\)](#)

First financial year of schemes **E+W**

13. Each authority in Wales must make a scheme no later than the 31 January 2014, and the first financial year to which that scheme relates must be the year beginning 1 April 2014.

Commencement Information

I13 Reg. 13 in force at 28.11.2013, see [reg. 1\(2\)](#)

Scheme requirements in relation to classes of persons **E+W**

14. A scheme must—

- (a) state the classes of persons who are to be entitled to a reduction;
- (b) include those classes of persons prescribed in regulations 22 to 25;
- (c) not include those classes of persons prescribed in regulations 28 to 31.

Commencement Information

I14 Reg. 14 in force at 28.11.2013, see [reg. 1\(2\)](#)

Scheme requirements in relation to reductions **E+W**

15.—(1) A scheme must set out the reduction to which persons in each class are to be entitled.

(2) The classes of persons prescribed in regulations 22 and 23, are to be entitled under a scheme to the reductions prescribed in Part 3 of Schedule 1 (pensioners).

(3) The classes of persons prescribed in regulations 24 and 25, are to be entitled under a scheme to the reductions prescribed in Part 3 of Schedule 6 (persons who are not pensioners).

Commencement Information

I15 Reg. 15 in force at 28.11.2013, see [reg. 1\(2\)](#)

⁽⁹¹⁾ 1972 c.70.

⁽⁹²⁾ 2000 c.22.

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Scheme procedural requirements **E+W**

16. A scheme must state—

- (a) the procedure by which a person may apply for a reduction under a scheme;
- (b) the procedure by which a person may appeal against a decision of an authority with respect to—
 - (i) a person’s entitlement to a reduction under a scheme; or
 - (ii) the amount of any reduction to which the person is entitled.
- (c) the procedure by which a person may apply to an authority for a reduction under section 13A(1)(c) of the 1992 Act.

Commencement Information

I16 Reg. 16 in force at 28.11.2013, see [reg. 1\(2\)](#)

Preparation of a scheme **E+W**

17.—(1) Before making a scheme an authority must—

- (a) publish a draft scheme in such manner as it thinks fit, and
 - (b) consult any persons it considers are likely to have an interest in the operation of its scheme.
- (2) Having made a scheme, the authority must publish that scheme in such manner as it thinks fit.

Commencement Information

I17 Reg. 17 in force at 28.11.2013, see [reg. 1\(2\)](#)

Revisions to and replacement of schemes **E+W**

18.—(1) For each financial year, an authority must consider whether to revise its scheme or to replace it with another scheme.

(2) An authority must make any revision to its scheme, or any replacement scheme, no later than 31 January in the financial year preceding that for which the revision or replacement scheme is to have effect.

(3) If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of persons is entitled, the revision or replacement scheme must include such transitional provision relating to that reduction or removal as the authority thinks fit.

(4) Regulation 17 applies to an authority when revising a scheme as it applies to an authority when making a scheme.

(5) References in this Part to a scheme include a replacement scheme.

Commencement Information

I18 Reg. 18 in force at 28.11.2013, see [reg. 1\(2\)](#)

Notice requiring provision of information to the Welsh Ministers **E+W**

19.—(1) The Welsh Ministers may serve a notice on an authority in Wales requiring it to supply to them such information as is specified in the notice and required by them for the purpose of exercising, or deciding whether to exercise, any function relating to schemes.

(2) The authority must supply the information required if it is in its possession or control, and must do so in such form and manner and at such time as specified in the notice.

(3) If an authority fails to comply with paragraph (2), the Welsh Ministers may exercise the function on the basis of such assumptions and estimates as they think fit.

(4) In exercising, or deciding whether to exercise, any function relating to schemes, the Welsh Ministers may also take into account any other available information, whatever its source and whether or not obtained under a provision contained in or made under these Regulations or any Act.

Commencement Information

I19 Reg. 19 in force at 28.11.2013, see [reg. 1\(2\)](#)

Supply of documents **E+W**

20. Subject to regulation 19, an authority may make a reasonable charge for the supply of copies of documents relating to its scheme.

Commencement Information

I20 Reg. 20 in force at 28.11.2013, see [reg. 1\(2\)](#)

PART 3 **E+W**

Prescribed classes of person who must be included in an authority's scheme

Classes of person who must be included in a scheme **E+W**

21. The classes of persons described in regulations 22 to 25 are classes of person prescribed for the purposes of paragraph 3(1)(a) of Schedule 1B to the 1992 Act⁽⁹³⁾ and who must be included in and entitled to a reduction under an authority's scheme.

Commencement Information

I21 Reg. 21 in force at 28.11.2013, see [reg. 1\(2\)](#)

Class A: pensioners whose income is less than the applicable amount **E+W**

22. On any day class A consists of any person who is a pensioner—

- (a) who is for that day liable to pay council tax in respect of a dwelling of which that person is a resident;
- (b) who, subject to regulation 26 (periods of absence from a dwelling), is not absent from the dwelling throughout the day;

⁽⁹³⁾ Schedule 1B was inserted by section 9 of and Schedule 4 to the Local Government Finance Act 2012 (c.17).

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- (c) in respect of whom a maximum council tax reduction amount can be calculated;
- (d) who does not fall within a class of person prescribed in regulations 28 to 31 and excluded from entitlement under a scheme;
- (e) whose income (if any) for the relevant week does not exceed that person's applicable amount calculated in accordance with paragraph 1 of Part 1 of Schedule 1 and Schedule 2 (applicable amounts : pensioners); and
- (f) who has made an application for a reduction under an authority's scheme.

Commencement Information

I22 Reg. 22 in force at 28.11.2013, see [reg. 1\(2\)](#)

Class B: pensioners whose income is greater than the applicable amount **E+W**

- 23.** On any day class B consists of any person who is a pensioner—
- (a) who is for that day liable to pay council tax in respect of a dwelling of which that person is a resident;
 - (b) who, subject to regulation 26 (periods of absence from a dwelling), is not absent from the dwelling throughout the day;
 - (c) in respect of whom a maximum council tax reduction amount can be calculated;
 - (d) who does not fall within a class of person prescribed in regulations 28 to 31 and excluded from entitlement under a scheme;
 - (e) whose income for the relevant week is greater than that person's applicable amount calculated in accordance with paragraph 1 of Part 1 of Schedule 1 and Schedule 2 (applicable amounts : pensioners);
 - (f) in respect of whom amount A exceeds amount B where—
 - (i) amount A is the maximum council tax reduction in respect of the day in that person's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between that person's income for the relevant week and that person's applicable amount; and
 - (g) who has made an application for a reduction under an authority's scheme.

Commencement Information

I23 Reg. 23 in force at 28.11.2013, see [reg. 1\(2\)](#)

Class C: persons who are not pensioners whose income is less than the applicable amount **E+W**

- 24.** On any day class C consists of any person who is not a pensioner—
- (a) who is for that day liable to pay council tax in respect of a dwelling of which that person is a resident;
 - (b) who, subject to regulation 26 (periods of absence from a dwelling), is not absent from the dwelling throughout the day;
 - (c) in respect of whom a maximum council tax reduction amount can be calculated;

- (d) who does not fall within a class of person prescribed in regulations 28 to 31 and excluded from entitlement under a scheme;
- (e) whose income (if any) for the relevant week is less than that person's applicable amount calculated in accordance with paragraph 1 of Part 1 of Schedule 6 and Schedule 7 (applicable amounts: persons who are not pensioners); and
- (f) who has made an application for a reduction under an authority's scheme.

Commencement Information

I24 Reg. 24 in force at 28.11.2013, see [reg. 1\(2\)](#)

Class D: persons who are not pensioners whose income is greater than the applicable amount **E+W**

- 25.** On any day class D consists of any person who is not a pensioner—
- (a) who is for that day liable to pay council tax in respect of a dwelling of which that person is a resident;
 - (b) who, subject to regulation 26 (periods of absence from a dwelling), is not absent from the dwelling throughout the day;
 - (c) in respect of whom a maximum council tax reduction amount can be calculated;
 - (d) who does not fall within a class of person prescribed in regulations 28 to 31 and excluded from entitlement under a scheme;
 - (e) whose income for the relevant week is greater than that person's applicable amount calculated in accordance with paragraph 1 of Part 1 of Schedule 6 and Schedule 7 (applicable amounts: persons who are not pensioners);
 - (f) in respect of whom amount A exceeds amount B where—
 - (i) amount A is the maximum council tax reduction in respect of the day in that person's case; and
 - (ii) amount B is $2\frac{6}{7}$ per cent of the difference between that person's income for the relevant week and that person's applicable amount; and
 - (g) who has made an application for a reduction under an authority's scheme.

Commencement Information

I25 Reg. 25 in force at 28.11.2013, see [reg. 1\(2\)](#)

Periods of absence from a dwelling **E+W**

- 26.—**(1) A person is not absent from a dwelling in relation to any day which falls within a period of temporary absence from that dwelling.
- (2) In paragraph (1), a "period of temporary absence" ("*cyfnod o absenoldeb dros dro*") means—
- (a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as—
 - (i) that person resides in that accommodation;
 - (ii) the part of the dwelling in which that person usually resides is not let or sub-let; and

- (iii) that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,
 - (iv) where that person has entered the accommodation for the purpose of ascertaining whether it suits the person's needs and with the intention of returning to the dwelling if it proves not to suit the person's needs;
 - (b) a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as—
 - (i) the person intends to return to the dwelling;
 - (ii) the part of the dwelling in which that person usually resides is not let or sub-let; and
 - (iii) that period is unlikely to exceed 13 weeks; and
 - (c) a period of absence not exceeding 52 weeks, beginning with the first whole day of that absence, where and for so long as —
 - (i) the person intends to return to the dwelling;
 - (ii) the part of the dwelling in which the person usually resides is not let or sub-let;
 - (iii) the person is a person to whom paragraph (3) applies; and
 - (iv) the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.
- (3) This paragraph applies to a person who—
 - (a) is detained in custody on remand pending trial or required, as a condition of bail, to reside—
 - (i) in a dwelling, other than the dwelling referred to in paragraph (1), or
 - (ii) in premises approved under section 13 of the Offender Management Act 2007(94),
 or is detained in custody pending sentence upon conviction;
 - (b) is resident in a hospital or similar institution as a patient;
 - (c) is undergoing, or whose partner or dependent child is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
 - (d) is following, in the United Kingdom or elsewhere, a training course;
 - (e) is undertaking medically approved care of a person residing in the United Kingdom or elsewhere;
 - (f) is undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment;
 - (g) is in the United Kingdom or elsewhere, receiving medically approved care provided in accommodation other than residential accommodation;
 - (h) is a student;
 - (i) is receiving care provided in residential accommodation and is not a person to whom paragraph (2)(a) applies; or
 - (j) has left the dwelling the person resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of that person.
- (4) This paragraph applies to a person who is—

- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983⁽⁹⁵⁾, or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003⁽⁹⁶⁾ or the Criminal Procedure (Scotland) Act 1995⁽⁹⁷⁾ or in Northern Ireland under article 4 or 12 of the Mental Health (Northern Ireland) Order 1986⁽⁹⁸⁾); and
- (b) on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952⁽⁹⁹⁾ or the Prisons (Scotland) Act 1989⁽¹⁰⁰⁾.
- (5) Where paragraph (4) applies to a person, then, for any day when that person is on temporary release—
- (a) if such temporary release was immediately preceded by a period of temporary absence under paragraph (2)(b) or (c), that person is to be treated, for the purposes of paragraph (1), as if that person continues to be absent from the dwelling, despite any return to the dwelling;
- (b) for the purposes of paragraph (3)(a), that person is to be treated as if that person remains in detention;
- (c) if that person does not fall within sub-paragraph (a), that person is not to be considered to be a person who is liable to pay council tax in respect of a dwelling of which that person is a resident.
- (6) In this regulation—
- “medically approved” (“*a gymeradwywyd yn feddygol*”) means certified by a medical practitioner;
- “patient” (“*claf*”) means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution;
- “residential accommodation” (“*llety preswyl*”) means accommodation which is provided in—
- (a) a care home;
- (b) an independent hospital;
- (c) an Abbeyfield Home; or
- (d) an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;
- “training course” (“*cwrs hyfforddi*”) means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department, the Welsh Ministers or the Secretary of State.

Commencement Information

I26 Reg. 26 in force at 28.11.2013, see [reg. 1\(2\)](#)

⁽⁹⁵⁾ 1983 c.20.

⁽⁹⁶⁾ 2003 asp 13.

⁽⁹⁷⁾ 1995 c.46.

⁽⁹⁸⁾ S.I. 1986/595 (N.I. 4).

⁽⁹⁹⁾ 1952 c.52.

⁽¹⁰⁰⁾ 1989 c.45.

PART 4 **E+W**

Prescribed classes of person who must not be included in an authority's scheme

Classes of person who must not be included in a scheme **E+W**

27. The classes of persons described in regulations 28 to 31 are classes of person prescribed for the purposes of paragraph 3(1)(b) of Schedule 1B of the 1992 Act⁽¹⁰¹⁾ and who must not be included in nor entitled to a reduction under an authority's scheme.

Commencement Information

I27 Reg. 27 in force at 28.11.2013, see [reg. 1\(2\)](#)

Persons treated as not being in Great Britain **E+W**

28.—(1) The class of person described in this regulation consists of any person treated as not being in Great Britain.

(2) Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.

(3) A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.

(4) For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of, or in accordance with—

- (a) regulation 13 of the EEA Regulations or Article 6 of Council Directive No.2004/38/EC⁽¹⁰²⁾;
- (b) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
 - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
- (c) Article 45 of the Treaty on the Functioning of the European Union (in a case where the person is seeking work in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland); or
- (d) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (4A) of that regulation or Article 20 of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen)⁽¹⁰³⁾.

(5) A person falls within this paragraph if the person is—

⁽¹⁰¹⁾ Schedule 1B was inserted by section 10(2) and (3)(a) of, and paragraph 1 of Schedule 4 to, the Local Government Finance Act 2012 (c.17).

⁽¹⁰²⁾ OJ No L 158, 30.4.04, p.77.

⁽¹⁰³⁾ A consolidated version of this Treaty was published in the Official Journal on 30.3.2010 C 83.

- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
 - (b) a family member of a person referred to in sub-paragraph (a) within the meaning of regulation 7(1)(a), (b) or (c) of the EEA Regulations;
 - (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
 - (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees adopted at Geneva on 28 July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees adopted at New York on 31 January 1967;
 - (e) a person granted limited leave to enter or remain in the United Kingdom outside the provisions of the rules made under section 3(2) of the Immigration Act 1971(104) on the rejection of their claim for asylum;
 - (f) a person who has humanitarian protection granted under those rules;
 - (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999(105) and who is in the United Kingdom as a result of the person's deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom;
 - (h) a person in Great Britain who left the territory of Montserrat after 1 November 1995 because of the effect on that territory of a volcanic eruption;
 - (i) a person who—
 - (i) arrived in Great Britain on or after the 28 February 2009 but before 18 March 2011;
 - (ii) immediately before arriving there had been resident in Zimbabwe; and
 - (iii) before leaving Zimbabwe had accepted an offer, made by Her Majesty's Government, to assist that person to move to and settle in the United Kingdom; or
 - (j) a person who is in receipt of income support, an income-based jobseeker's allowance or on an income-related employment and support allowance.
- (6) A person falls within this paragraph if the person is a Crown servant or member of Her Majesty's forces posted overseas.
- (7) A person mentioned in paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of Her Majesty's forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.
- (8) In this regulation—
“claim for asylum” (“*hawliad am loches*”) has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999(106);
“EEA Regulations” (“*Rheoliadau AEE*”) means the Immigration (European Economic Area) Regulations 2006(107).

Commencement Information

I28 Reg. 28 in force at 28.11.2013, see [reg. 1\(2\)](#)

(104) 1971 c.77.

(105) 1999 c.33.

(106) Relevant amendments to section 94(1) have been made by section 44 of the Nationality, Immigration and Asylum Act 2002 (c.41) but those provisions are not in force. Other amendments have been made but they are not relevant to these Regulations.

(107) S.I. 2006/1003; relevant amending instruments are S.I. 2011/544, 2012/1547, 2012/2560.

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Persons subject to immigration control **E+W**

29.—(1) Subject to paragraph (2), the class of person described in this regulation consists of any person who is subject to immigration control.

(2) A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (adopted in Paris on 11 December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18 October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purposes of paragraph (1).

(3) “Person subject to immigration control” (“*person sy’n ddarostyngedig i reolaeth fewnfudo*”) has the meaning given in section 115(9) of the Immigration and Asylum Act 1999.

Commencement Information

I29 Reg. 29 in force at 28.11.2013, see [reg. 1\(2\)](#)

Persons whose capital exceeds £16,000 **E+W**

30.—(1) The class of person described in this regulation consists of any person whose capital exceeds £16,000.

(2) Capital for the purposes of paragraph (1) is to be calculated in accordance with Schedule 1 (pensioners) or Schedule 6 (persons who are not pensioners).

Commencement Information

I30 Reg. 30 in force at 28.11.2013, see [reg. 1\(2\)](#)

Students **E+W**

31.—(1) The class of person described in this regulation consists of any person who is a student.

(2) In this regulation “student” (“*myfyriwr*”) has the meaning given by paragraph 1 of Part 1 of Schedule 11.

(3) Schedule 11, which contains matters that must be included in a scheme in respect of students has effect.

Commencement Information

I31 Reg. 31 in force at 28.11.2013, see [reg. 1\(2\)](#)

PART 5 **E+W**

Other matters that must be included in an authority’s scheme

Provision for pensioners **E+W**

32.—(1) A scheme must make provision in respect of the classes of persons referred to in regulations 22 and 23 (classes A and B).

(2) Schedules 1 to 5, which contain matters that must be included in a scheme in respect of those classes of person, have effect.

(3) For the purposes of this regulation, the provisions in paragraph 33 of Schedule 1 (duration of extended reduction period) are minimum requirements.

Commencement Information

I32 Reg. 32 in force at 28.11.2013, see [reg. 1\(2\)](#)

Provision for persons who are not pensioners **E+W**

33.—(1) A scheme must make provision in respect of the classes of persons referred to in regulations 24 and 25 (classes C and D).

(2) Schedules 6 to 10, which contain matters that must be included in a scheme in respect of those classes of person, have effect.

(3) For the purposes of this regulation, the provisions in paragraphs 35 (duration of extended reduction period) and 40 (duration of extended reduction period (qualifying contributory benefits)) of Schedule 6 are minimum requirements.

Commencement Information

I33 Reg. 33 in force at 28.11.2013, see [reg. 1\(2\)](#)

Provision for pensioners and persons who are not pensioners **E+W**

34.—(1) A scheme must include the provisions set out within Schedules 12 to 14.

(2) The provisions mentioned in paragraph (1) must apply to all applications for a council tax reduction unless otherwise provided.

(3) Schedules 12 to 14, which contain matters that must be included in a scheme in respect of all applicants for a council tax reduction, unless otherwise provided, have effect.

(4) For the purposes of this regulation, the provisions in paragraphs 3 and 4 of Schedule 13 (backdating) are minimum requirements.

(5) For the purposes of this regulation, the amount to be disregarded in accordance with paragraph 1(a) and (b) of Schedule 4 (amounts to be disregarded for war disablement pension, war widow's pension and war widower's pension: pensioners) and paragraph 20(a) and (b) of Schedule 9 (amounts to be disregarded for war disablement pension, war widow's pension and war widower's pension; persons who are not pensioners) is a minimum amount.

Commencement Information

I34 Reg. 34 in force at 28.11.2013, see [reg. 1\(2\)](#)

PART 6 **E+W**

Revocation, transitional and savings provisions

Interpretation **E+W**

35. In this Part of the Regulations—

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“2012 Regulations” (“*Rheoliadau 2012*”) means the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(108);

“2013 scheme” (“*cynllun 2013*”) means a scheme made by a billing authority in accordance with the 2012 Regulations or which applies in default on 1 April 2013 in accordance with paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992;

“relevant authority” (“*awdurdod perthnasol*”) means an authority administering a 2013 scheme or a scheme;

“scheme” (“*cynllun*”) means a scheme made by a billing authority in accordance with these Regulations or which applies in default on 1 April 2014 in accordance with paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992.

Commencement Information

I35 Reg. 35 in force at 28.11.2013, see [reg. 1\(2\)](#)

Revocation and savings **E+W**

36.—(1) Subject to paragraph (2) the 2012 Regulations are revoked on 1 April 2014.

(2) The 2012 Regulations continue to apply to any applications made and any reductions awarded in accordance with the provisions of a 2013 scheme.

Commencement Information

I36 Reg. 36 in force at 28.11.2013, see [reg. 1\(2\)](#)

Persons to be treated as having made an application for a reduction **E+W**

37.—(1) A person who falls within one of the categories of person described in paragraph (2) is to be treated as having made an application for a reduction under a scheme on 15 February 2014.

(2) A person referred to in paragraph (1) is a person who—

- (a) is in receipt of a reduction under a 2013 scheme on 15 February 2014;
- (b) has made an application for a reduction under a 2013 scheme which is not determined immediately before 15 February 2014;
- (c) has served a written notice upon a relevant authority regarding a decision of the authority in relation to a claim for a reduction under a 2013 scheme, and whose decision in respect of the written notice is pending immediately before 15 February 2014;
- (d) has appealed to the Valuation Tribunal for Wales against a decision of a relevant authority in relation to a claim for a reduction under a 2013 scheme, and whose appeal or decision in respect of the appeal is pending immediately before 15 February 2014;
- (e) has appealed against the decision of the Valuation Tribunal for Wales in relation to claim for a reduction under a 2013 scheme, and whose appeal is pending immediately before 15 February 2014.

(3) For the purposes of paragraph (2)(e) an appeal against a decision relating to a claim for a reduction under a 2013 scheme is pending if—

- (a) an appeal against the decision has been brought but not determined; or

- (b) an application for permission to appeal against the decision has been made but not determined.

Commencement Information

I37 Reg. 37 in force at 28.11.2013, see [reg. 1\(2\)](#)

Applications received between 15 February 2014 and 31 March 2014 **E+W**

38. A person who makes a claim for a reduction under a 2013 scheme on any day during the period beginning on 15 February 2014 and ending on 31 March 2014 is to be treated as having made an application for a reduction under a scheme on the same day.

Commencement Information

I38 Reg. 38 in force at 28.11.2013, see [reg. 1\(2\)](#)

Date on which change of circumstances is to take effect **E+W**

39.—(1) Where a person (P) by virtue of regulation 37(1) or 38 is treated as having made an application for a reduction under a scheme and—

- (a) on 15 February 2014 P is, or on any day during the period beginning on 15 February 2014 and ending on 31 March 2014 becomes, a person to whom the relevant provisions apply; and
- (b) the effective date for the change of circumstances in accordance with the relevant provisions is a date after 31 March 2014,

the application is to be determined as though the change of circumstances has not taken place, but is to be re-determined upon the effective date to take account of the change of circumstances.

(2) In paragraph (1) “relevant provisions” (“*darpariaethau perthnasol*”) means—

- (a) a provision contained within a 2013 scheme by virtue of regulation 30(2) of, and paragraph 40(10) to (12) of Schedule 1 to, the 2012 Regulations (date on which change of circumstances is to take effect: pensioners);
- (b) a provision contained within a 2013 scheme by virtue of regulation 31(2) of, and paragraph 46(10) to (12) of Schedule 6 to, the 2012 Regulations (date on which change of circumstances is to take effect: persons who are not pensioners); or
- (c) paragraph 105(10) to (12) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(**109**) (date on which change of circumstances is to take effect).

Commencement Information

I39 Reg. 39 in force at 28.11.2013, see [reg. 1\(2\)](#)

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Notification relating to change of circumstances **E+W**

40. Where by virtue of regulation 37(1) or 38 a person is treated as having made an application under a scheme, the following provisions in a relevant authority's scheme do not apply in relation to that person's application—

- (a) a provision contained in a scheme by virtue of regulation 33(3) of, and paragraph 1(7) of Schedule 13 to these Regulations (who may make an application); or
- (b) paragraph 107(7) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (who may make an application).

Commencement Information

I40 Reg. 40 in force at 28.11.2013, see [reg. 1\(2\)](#)

27 November 2013

Lesley Griffiths
Minister for Local Government and Government
Business, one of the Welsh Ministers

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013. 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. 1 para. 16(2)(c) semi-colon substituted by S.I. 2016/50 reg. 5(c)(ii)
- Sch. 1 para. 19(14)(c) substituted by S.I. 2016/50 reg. 5(d)(i)
- Sch. 1 para. 20(1)(a)(vii) substituted by S.I. 2016/50 reg. 5(e)(ii)
- Sch. 1 para. 3(9) substituted by S.I. 2018/14 reg. 4(a)(vii)
- Sch. 1 para. 10(1)(j)(xiii) substituted by S.I. 2018/14 reg. 4(b)(i)
- Sch. 1 para. 10(1)(m) substituted by S.I. 2018/14 reg. 4(b)(ii)
- Sch. 1 para. 19(8)(l) substituted by S.I. 2018/14 reg. 4(d)(i)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2014/66 reg. 6(a)(i)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2014/66 reg. 6(a)(ii)
- Sch. 1 para. 3(2)(a) sum substituted by S.I. 2014/66 reg. 6(a)(iii)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2020/16 reg. 7(a)(i)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2020/16 reg. 7(a)(ii)
- Sch. 1 para. 3(2)(a) sum substituted by S.I. 2020/16 reg. 7(a)(iii)
- Sch. 1 para. 3(2)(b) sum substituted by S.I. 2020/16 reg. 7(a)(iv)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2021/34 reg. 4(1)(a)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2021/34 reg. 4(1)(b)
- Sch. 1 para. 3(2)(b) sum substituted by S.I. 2021/34 reg. 4(1)(c)
- Sch. 1 para. 3(2)(c) sum substituted by S.I. 2021/34 reg. 4(1)(d)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2022/51 reg. 4(a)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2022/51 reg. 4(b)
- Sch. 1 para. 3(2)(a) sum substituted by S.I. 2022/51 reg. 4(c)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2023/47 reg. 6(a)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2023/47 reg. 6(b)
- Sch. 1 para. 3(2)(a) sum substituted by S.I. 2023/47 reg. 6(c)
- Sch. 1 para. 3(2)(b) sum substituted by S.I. 2023/47 reg. 6(d)
- Sch. 1 para. 3(2)(c) sum substituted by S.I. 2023/47 reg. 6(e)
- Sch. 1 para. 3(1)(a) sum substituted by S.I. 2024/56 reg. 4(a)(i)
- Sch. 1 para. 3(1)(b) sum substituted by S.I. 2024/56 reg. 4(a)(ii)
- Sch. 1 para. 3(2)(a) sum substituted by S.I. 2024/56 reg. 4(b)(i)
- Sch. 1 para. 3(2)(b) sum substituted by S.I. 2024/56 reg. 4(b)(ii)
- Sch. 1 para. 3(2)(c) sum substituted by S.I. 2024/56 reg. 4(b)(iii)
- Sch. 1 para. 3(2)(b) sums substituted by S.I. 2014/66 reg. 6(a)(iv)
- Sch. 1 para. 3(2)(c) sums substituted by S.I. 2014/66 reg. 6(a)(v)
- Sch. 1 para. 3(2)(b) sums substituted by S.I. 2022/51 reg. 4(d)
- Sch. 1 para. 3(2)(c) sums substituted by S.I. 2022/51 reg. 4(e)
- Sch. 1 para. 3(8) word omitted by S.I. 2015/44 reg. 7(a)(vi)(aa)
- Sch. 1 para. 10(1)(j)(xvi) word omitted by S.I. 2015/44 reg. 7(b)(i)
- Sch. 1 para. 19(15) word omitted by S.I. 2015/44 reg. 7(e)(ii)(bb)
- Sch. 1 para. 15(2)(d)(iv) word omitted by S.I. 2016/50 reg. 5(b)(ii)
- Sch. 1 para. 16(3)(b) word omitted by S.I. 2016/50 reg. 5(c)(iv)
- Sch. 1 para. 11(3)(b)(iii) word substituted by S.I. 2014/66 reg. 6(c)
- Sch. 1 para. 3(1)(a) word substituted by S.I. 2015/44 reg. 7(a)(i)
- Sch. 1 para. 3(1)(b) word substituted by S.I. 2015/44 reg. 7(a)(ii)
- Sch. 1 para. 3(2)(a) word substituted by S.I. 2015/44 reg. 7(a)(iii)
- Sch. 1 para. 3(1)(a) word substituted by S.I. 2016/50 reg. 5(a)(i)
- Sch. 1 para. 3(1)(b) word substituted by S.I. 2016/50 reg. 5(a)(ii)
- Sch. 1 para. 3(2)(a) word substituted by S.I. 2016/50 reg. 5(a)(iii)
- Sch. 1 para. 16(3)(c) word substituted by S.I. 2016/50 reg. 5(c)(v)
- Sch. 1 para. 3(1)(a) word substituted by S.I. 2017/46 reg. 3(a)(i)

- Sch. 1 para. 3(1)(b) word substituted by S.I. 2017/46 reg. 3(a)(ii)
- Sch. 1 para. 3(2)(a) word substituted by S.I. 2017/46 reg. 3(a)(iii) (Welsh language version)
- Sch. 1 para. 3(2)(a) word substituted by S.I. 2017/46 reg. 3(a)(iv) (English language version)
- Sch. 1 para. 13(5)(a) word substituted by S.I. 2017/46 reg. 3(c)(iii)
- Sch. 1 para. 3(1)(a) word substituted by S.I. 2018/14 reg. 4(a)(i)
- Sch. 1 para. 3(1)(b) word substituted by S.I. 2018/14 reg. 4(a)(ii)
- Sch. 1 para. 3(2)(a) word substituted by S.I. 2018/14 reg. 4(a)(iii)
- Sch. 1 para. 3(2)(c) word substituted by S.I. 2020/16 reg. 7(a)(v)
- Sch. 1 para. 24(3)(a) words inserted by S.I. 2022/1329 reg. 5(2)(a)
- Sch. 1 para. 13(2)(d) words inserted by S.I. 2015/44 reg. 7(d)(ii)
- Sch. 1 para. 19(11)(c) words inserted by S.I. 2015/44 reg. 7(e)(i)
- Sch. 1 para. 19(11)(e) words inserted by S.I. 2015/44 reg. 7(e)(i)
- Sch. 1 para. 19(15) words inserted by S.I. 2015/44 reg. 7(e)(ii)(aa)
- Sch. 1 para. 19(15) words inserted by S.I. 2015/44 reg. 7(e)(ii)(cc)
- Sch. 1 para. 19(16) words inserted by S.I. 2015/44 reg. 7(e)(iii)(aa)
- Sch. 1 para. 19(16) words inserted by S.I. 2015/44 reg. 7(e)(iii)(cc)
- Sch. 1 para. 15(2)(b)(i) words inserted by S.I. 2016/50 reg. 5(b)(i)
- Sch. 1 para. 16(9) words inserted by S.I. 2016/50 reg. 5(c)(vii)
- Sch. 1 para. 19(14)(d) words inserted by S.I. 2016/50 reg. 5(d)(ii)
- Sch. 1 para. 20(1)(a)(ii) words inserted by S.I. 2016/50 reg. 5(e)(i)
- Sch. 1 para. 20(2) words inserted by S.I. 2016/50 reg. 5(e)(iii)
- Sch. 1 para. 22(d) words inserted by S.I. 2016/50 reg. 5(f)(ii)
- Sch. 1 para. 3(8)(a) words inserted by S.I. 2018/14 reg. 4(a)(vi)
- Sch. 1 para. 19(11)(c) words inserted by S.I. 2018/14 reg. 4(d)(ii)
- Sch. 1 para. 13(2)(d) words inserted by S.I. 2020/16 reg. 7(d)
- Sch. 1 para. 19(15) words inserted by S.I. 2020/16 reg. 7(e)(i)(aa)
- Sch. 1 para. 19(15)(a) words inserted by S.I. 2020/16 reg. 7(e)(i)(bb)
- Sch. 1 para. 19(15)(c) words inserted by S.I. 2020/16 reg. 7(e)(i)(cc)
- Sch. 1 para. 19(16) words inserted by S.I. 2020/16 reg. 7(e)(ii)(aa)
- Sch. 1 para. 19(16)(b) words inserted by S.I. 2020/16 reg. 7(e)(ii)(bb)
- Sch. 1 para. 19(16)(c) words inserted by S.I. 2020/16 reg. 7(e)(ii)(bb)
- Sch. 1 para. 13(2)(d) words omitted by S.I. 2015/44 reg. 7(d)(i)
- Sch. 1 para. 19(16) words omitted by S.I. 2015/44 reg. 7(e)(iii)(bb)
- Sch. 1 para. 13(5)(a) words omitted by S.I. 2017/46 reg. 3(c)(ii)
- Sch. 1 para. 22(c) words substituted by S.I. 2022/1329 reg. 5(1)(q)(i)
- Sch. 1 para. 24(3)(a) words substituted by S.I. 2022/1329 reg. 5(1)(q)(ii)
- Sch. 1 para. 22(c) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. 1 para. 24(3)(a) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. 1 para. 15(2)(d)(iv) words substituted by S.I. 2022/634 reg. 71(2)(a)
- Sch. 1 para. 20(1)(a)(vi) words substituted by S.I. 2022/634 reg. 71(2)(b)
- Sch. 1 para. 15(2)(d)(iv) words substituted by S.I. 2022/634 reg. 72(2)(a) (Amendment to Welsh text)
- Sch. 1 para. 20(1)(a)(vi) words substituted by S.I. 2022/634 reg. 72(2)(b) (Amendment to Welsh text)
- Sch. 1 para. 15(2)(d)(iv) words substituted by S.I. 2023/1071 reg. 70(2) (Amendment to English text only)
- Sch. 1 para. 15(2)(d)(iv) words substituted by S.I. 2023/1071 reg. 71(2) (Amendment to Welsh text only)
- Sch. 1 para. 3(7)(d)(i) words substituted by S.I. 2014/66 reg. 6(a)(vi)
- Sch. 1 para. 10(1)(v)(iii) words substituted by S.I. 2014/66 reg. 6(b)
- Sch. 1 para. 14(1)(b) words substituted by S.I. 2014/66 reg. 6(d)
- Sch. 1 para. 19(14)(c) words substituted by S.I. 2014/66 reg. 6(e)
- Sch. 1 para. 24(4)(a) words substituted by S.I. 2014/66 reg. 6(f)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2015/44 reg. 7(a)(iv)
- Sch. 1 para. 3(2)(c) words substituted by S.I. 2015/44 reg. 7(a)(v)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2016/50 reg. 5(a)(iv)

- Sch. 1 para. 3(2)(c) words substituted by S.I. 2016/50 reg. 5(a)(v)
- Sch. 1 para. 3(6)(a) words substituted by S.I. 2016/50 reg. 5(a)(vi)
- Sch. 1 para. 16(2)(b) words substituted by S.I. 2016/50 reg. 5(c)(i)
- Sch. 1 para. 22(c) words substituted by S.I. 2016/50 reg. 5(f)(i)
- Sch. 1 para. 24(3)(a) words substituted by S.I. 2016/50 reg. 5(g)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2017/46 reg. 3(a)(v) (Welsh language version)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2017/46 reg. 3(a)(vi) (English language version)
- Sch. 1 para. 3(2)(c) words substituted by S.I. 2017/46 reg. 3(a)(vii)
- Sch. 1 para. 11(1) words substituted by S.I. 2017/46 reg. 3(b)(i)
- Sch. 1 para. 13(5)(a) words substituted by S.I. 2017/46 reg. 3(c)(i)
- Sch. 1 para. 22(b) words substituted by S.I. 2017/46 reg. 3(d)
- Sch. 1 para. 24(1)(b) words substituted by S.I. 2017/46 reg. 3(e)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2018/14 reg. 4(a)(iv)
- Sch. 1 para. 3(2)(c) words substituted by S.I. 2018/14 reg. 4(a)(v)
- Sch. 1 para. 3(1)(a) words substituted by S.I. 2019/11 reg. 3(a)(i)
- Sch. 1 para. 3(1)(b) words substituted by S.I. 2019/11 reg. 3(a)(ii)
- Sch. 1 para. 3(2)(a) words substituted by S.I. 2019/11 reg. 3(a)(iii)
- Sch. 1 para. 3(2)(b) words substituted by S.I. 2019/11 reg. 3(a)(iv)
- Sch. 1 para. 3(2)(c) words substituted by S.I. 2019/11 reg. 3(a)(v)
- Sch. 1 para. 19(8)(k) words substituted by S.I. 2019/11 reg. 3(b)
- Sch. 2 para. 6(4) substituted by S.I. 2016/50 reg. 6(b)(ii)
- Sch. 2 para. 2 Table sum substituted by S.I. 2014/66 reg. 7(b)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 7(c)(ii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 7(c)(iii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 7(c)(iv)
- Sch. 2 para. 1(1) sum substituted by S.I. 2020/16 reg. 8(a)(i)
- Sch. 2 para. 1(2) sum substituted by S.I. 2020/16 reg. 8(a)(ii)
- Sch. 2 para. 1(3) sum substituted by S.I. 2020/16 reg. 8(a)(iii)
- Sch. 2 para. 1(4) sum substituted by S.I. 2020/16 reg. 8(a)(iv)
- Sch. 2 para. 1 sum substituted by S.I. 2021/34 reg. 5(a)(i)
- Sch. 2 para. 1 sum substituted by S.I. 2021/34 reg. 5(a)(ii)
- Sch. 2 para. 1 sum substituted by S.I. 2021/34 reg. 5(a)(iii)
- Sch. 2 para. 1 sum substituted by S.I. 2021/34 reg. 5(a)(iv)
- Sch. 2 para. 2(1) Table sum substituted by S.I. 2022/51 reg. 5(b)
- Sch. 2 para. 3 sum substituted by S.I. 2022/51 reg. 5(c)
- Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 7(a)(i)
- Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 7(a)(ii)
- Sch. 2 para. 1 Table sum substituted by S.I. 2023/47 reg. 7(a)(iii)
- Sch. 2 para. 2(1) Table sum substituted by S.I. 2023/47 reg. 7(b)
- Sch. 2 para. 3 sum substituted by S.I. 2023/47 reg. 7(c)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/56 reg. 5(a)(i)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/56 reg. 5(a)(ii)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/56 reg. 5(a)(iii)
- Sch. 2 para. 2(1) Table sum substituted by S.I. 2024/56 reg. 5(b)
- Sch. 2 para. 3 sum substituted by S.I. 2024/56 reg. 5(c)
- Sch. 2 para. 12 Table sum substituted by S.I. 2024/56 reg. 5(e)(i)
- Sch. 2 para. 12 Table sum substituted by S.I. 2024/56 reg. 5(e)(ii)
- Sch. 2 para. 12 Table sum substituted by S.I. 2024/56 reg. 5(e)(iii)
- Sch. 2 para. 12 Table sum substituted by S.I. 2024/56 reg. 5(e)(iv)
- Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 7(a)(i)
- Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 7(a)(ii)
- Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 7(a)(iii)
- Sch. 2 para. 1 Table sums substituted by S.I. 2014/66 reg. 7(a)(iv)
- Sch. 2 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 7(c)(i)
- Sch. 2 para. 2 Table word substituted by S.I. 2015/44 reg. 8(b)
- Sch. 2 para. 3 word substituted by S.I. 2015/44 reg. 8(c)

- Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 8(d)(ii)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 8(d)(iii)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2015/44 reg. 8(d)(iv)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 5(b)(ii)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 5(b)(iii)
- Sch. 2 Pt. 4 Table word substituted by S.I. 2018/14 reg. 5(b)(iv)
- Sch. 2 para. 8(c) word substituted by S.I. 2024/56 reg. 5(d)(i)
- Sch. 2 para. 6(5) words inserted by S.I. 2016/50 reg. 6(b)(iii)
- Sch. 2 para. 6(2)(a)(iii) words inserted by S.I. 2017/46 reg. 4(b)(i)
- Sch. 2 para. 6(2)(b) words inserted by S.I. 2017/46 reg. 4(b)(ii)(aa)
- Sch. 2 para. 6(2)(b) words inserted by S.I. 2017/46 reg. 4(b)(ii)(bb)
- Sch. 2 para. 6(7)(d) words inserted by S.I. 2017/46 reg. 4(b)(iii)(aa)
- Sch. 2 para. 6(7)(d) words inserted by S.I. 2017/46 reg. 4(b)(iii)(bb)
- Sch. 2 para. 6(8)(a) words inserted by S.I. 2017/46 reg. 4(b)(iv)
- Sch. 2 para. 6(8)(b) words inserted by S.I. 2017/46 reg. 4(b)(v)(aa)
- Sch. 2 para. 6(8)(b) words inserted by S.I. 2017/46 reg. 4(b)(v)(bb)
- Sch. 2 Pt. 4 Table words inserted by S.I. 2017/46 reg. 4(c)(i)(aa)
- Sch. 2 Pt. 4 Table words inserted by S.I. 2017/46 reg. 4(c)(i)(bb)
- Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 8(a)(i)
- Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 8(a)(ii)
- Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 8(a)(iii)
- Sch. 2 para. 1 Table words substituted by S.I. 2015/44 reg. 8(a)(iv)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2015/44 reg. 8(d)(i)
- Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 6(a)(i)
- Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 6(a)(ii)
- Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 6(a)(iii)
- Sch. 2 para. 1 Table words substituted by S.I. 2016/50 reg. 6(a)(iv)
- Sch. 2 para. 6(3) words substituted by S.I. 2016/50 reg. 6(b)(i)
- Sch. 2 para. 6(6)(b) words substituted by S.I. 2016/50 reg. 6(b)(iv)
- Sch. 2 para. 8(b) words substituted by S.I. 2016/50 reg. 6(c)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(i)(aa) (Welsh language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(i)(bb) (Welsh language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(i)(cc) (Welsh language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(i)(dd) (Welsh language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(ii)(aa) (English language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(ii)(bb) (English language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(ii)(cc) (English language version)
- Sch. 2 para. 1 Table words substituted by S.I. 2017/46 reg. 4(a)(ii)(dd) (English language version)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2017/46 reg. 4(c)(ii)(aa)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2017/46 reg. 4(c)(ii)(bb)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2017/46 reg. 4(c)(ii)(cc)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2017/46 reg. 4(c)(ii)(dd)
- Sch. 2 para. 1 Table words substituted by S.I. 2018/14 reg. 5(a)(i)
- Sch. 2 para. 1 Table words substituted by S.I. 2018/14 reg. 5(a)(ii)
- Sch. 2 para. 1 Table words substituted by S.I. 2018/14 reg. 5(a)(iii)
- Sch. 2 para. 1 Table words substituted by S.I. 2018/14 reg. 5(a)(iv)
- Sch. 2 Pt. 4 Table words substituted by S.I. 2018/14 reg. 5(b)(i)
- Sch. 2 para. 1 words substituted by S.I. 2019/11 reg. 4(a)(i)
- Sch. 2 para. 1 words substituted by S.I. 2019/11 reg. 4(a)(ii)
- Sch. 2 para. 1 words substituted by S.I. 2019/11 reg. 4(a)(iii)

- Sch. 2 para. 1 words substituted by S.I. 2019/11 reg. 4(a)(iv)
- Sch. 2 para. 1 Table words substituted by S.I. 2022/51 reg. 5(a)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/34 reg. 5(b)(i)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/34 reg. 5(b)(ii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/34 reg. 5(b)(iii)
- Sch. 2 Pt. 4 sum substituted by S.I. 2021/34 reg. 5(b)(iv)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 5(d)(ii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 5(d)(iii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 5(d)(iv)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 7(d)(i)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 7(d)(ii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 7(d)(iii)
- Sch. 2 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 7(d)(iv)
- Sch. 2 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 5(d)(i)
- Sch. 2 Pt. 4 words substituted by S.I. 2019/11 reg. 4(b)(i)
- Sch. 2 Pt. 4 words substituted by S.I. 2019/11 reg. 4(b)(ii)
- Sch. 2 Pt. 4 words substituted by S.I. 2019/11 reg. 4(b)(iii)
- Sch. 2 Pt. 4 words substituted by S.I. 2019/11 reg. 4(b)(iv)
- Sch. 3 para. 5(1)(b) substituted by S.I. 2016/50 reg. 7
- Sch. 3 para. 5(1)(d)(ii) word substituted by S.I. 2018/14 reg. 6
- Sch. 3 para. 5(1)(d)(ii) words inserted by S.I. 2015/44 reg. 9(a)
- Sch. 3 para. 6(6)(a) words inserted by S.I. 2015/44 reg. 9(b)
- Sch. 4 para. 1(g) substituted by S.I. 2018/14 reg. 7
- Sch. 5 para. 28(b) omitted by S.I. 2014/513 Sch. para. 25(2)
- Sch. 5 para. 28(e) semi-colon substituted by S.I. 2016/50 reg. 8(b)(ii)
- Sch. 5 para. 22(2)(e) semi-colon substituted for comma by S.I. 2014/66 reg. 8(b)(i)
- Sch. 5 para. 21(1)(e) semi-colon substituted for full stop by S.I. 2014/66 reg. 8(a)(i)
- Sch. 5 para. 21(2)(o) semi-colon substituted for full stop by S.I. 2014/66 reg. 8(a)(iv)
- Sch. 5 para. 21(2)(n) word omitted by S.I. 2014/66 reg. 8(a)(iii)
- Sch. 5 para. 28(d) word omitted by S.I. 2016/50 reg. 8(b)(i)
- Sch. 5 para. 16(1)(a) words inserted by S.I. 2018/14 reg. 8(a)
- Sch. 5 para. 16(1)(a) words inserted by S.I. 2021/34 reg. 6
- Sch. 5 para. 16(2) words inserted by S.I. 2024/56 reg. 6(a)(ii)
- Sch. 5 para. 16(3) words inserted by S.I. 2024/56 reg. 6(a)(iii)
- Sch. 5 para. 16(5) words inserted by S.I. 2024/56 reg. 6(a)(iv)
- Sch. 5 para. 16(6) words inserted by S.I. 2024/56 reg. 6(a)(v)
- Sch. 5 para. 16(7) words inserted by S.I. 2024/56 reg. 6(a)(vii)
- Sch. 6 para. 5(9)(c) semi-colon substituted by S.I. 2018/14 reg. 9(a)(viii)
- Sch. 6 para. 21(14)(c) substituted by S.I. 2016/50 reg. 9(b)(i)
- Sch. 6 para. 21(8)(l) substituted by S.I. 2018/14 reg. 9(d)(i)
- Sch. 6 para. 5(8)(a) substituted by S.I. 2019/11 reg. 6(a)(vi)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2014/66 reg. 9(a)(i)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2014/66 reg. 9(a)(ii)
- Sch. 6 para. 5(2)(a) sum substituted by S.I. 2014/66 reg. 9(a)(iii)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2020/16 reg. 9(a)(i)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2020/16 reg. 9(a)(ii)
- Sch. 6 para. 5(2)(a) sum substituted by S.I. 2020/16 reg. 9(a)(iii)
- Sch. 6 para. 5(2)(b) sum substituted by S.I. 2020/16 reg. 9(a)(iv)
- Sch. 6 para. 5(2)(c) sum substituted by S.I. 2020/16 reg. 9(a)(v)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2021/34 reg. 7(a)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2021/34 reg. 7(b)
- Sch. 6 para. 5(2)(b) sum substituted by S.I. 2021/34 reg. 7(c)
- Sch. 6 para. 5(2)(c) sum substituted by S.I. 2021/34 reg. 7(d)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2022/51 reg. 7(a)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2022/51 reg. 7(b)
- Sch. 6 para. 5(2)(a) sum substituted by S.I. 2022/51 reg. 7(c)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2023/47 reg. 8(a)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2023/47 reg. 8(b)

- Sch. 6 para. 5(2)(a) sum substituted by S.I. 2023/47 reg. 8(c)
- Sch. 6 para. 5(2)(b) sum substituted by S.I. 2023/47 reg. 8(d)
- Sch. 6 para. 5(2)(c) sum substituted by S.I. 2023/47 reg. 8(e)
- Sch. 6 para. 5(1)(a) sum substituted by S.I. 2024/56 reg. 7(a)(i)
- Sch. 6 para. 5(1)(b) sum substituted by S.I. 2024/56 reg. 7(a)(ii)
- Sch. 6 para. 5(2)(a) sum substituted by S.I. 2024/56 reg. 7(b)(i)
- Sch. 6 para. 5(2)(b) sum substituted by S.I. 2024/56 reg. 7(b)(ii)
- Sch. 6 para. 5(2)(c) sum substituted by S.I. 2024/56 reg. 7(b)(iii)
- Sch. 6 para. 5(2)(b) sums substituted by S.I. 2014/66 reg. 9(a)(iv)
- Sch. 6 para. 5(2)(c) sums substituted by S.I. 2014/66 reg. 9(a)(v)
- Sch. 6 para. 5(2)(b) sums substituted by S.I. 2022/51 reg. 7(d)
- Sch. 6 para. 5(2)(c) sums substituted by S.I. 2022/51 reg. 7(e)
- Sch. 6 para. 5(8) word omitted by S.I. 2015/44 reg. 10(a)(vi)(aa)
- Sch. 6 para. 21(15) word omitted by S.I. 2015/44 reg. 10(e)(ii)(bb)
- Sch. 6 para. 5(1)(a) word substituted by S.I. 2015/44 reg. 10(a)(i)
- Sch. 6 para. 5(1)(b) word substituted by S.I. 2015/44 reg. 10(a)(ii)
- Sch. 6 para. 5(2)(a) word substituted by S.I. 2015/44 reg. 10(a)(iii)
- Sch. 6 para. 5(2)(b) word substituted by S.I. 2015/44 reg. 10(a)(iv)
- Sch. 6 para. 5(2)(c) word substituted by S.I. 2015/44 reg. 10(a)(v)
- Sch. 6 para. 5(1)(a) word substituted by S.I. 2016/50 reg. 9(a)(i)
- Sch. 6 para. 5(1)(b) word substituted by S.I. 2016/50 reg. 9(a)(ii)
- Sch. 6 para. 5(2)(a) word substituted by S.I. 2016/50 reg. 9(a)(iii)
- Sch. 6 para. 5(1)(a) word substituted by S.I. 2017/46 reg. 5(a)(i)
- Sch. 6 para. 5(1)(b) word substituted by S.I. 2017/46 reg. 5(a)(ii)
- Sch. 6 para. 5(2)(a) word substituted by S.I. 2017/46 reg. 5(a)(iii) (Welsh language version)
- Sch. 6 para. 5(2)(a) word substituted by S.I. 2017/46 reg. 5(a)(iv) (English language version)
- Sch. 6 para. 15(6)(a) word substituted by S.I. 2017/46 reg. 5(d)(iii)
- Sch. 6 para. 19(10)(a) word substituted by S.I. 2017/46 reg. 5(e)(iii)
- Sch. 6 para. 5(1)(a) word substituted by S.I. 2018/14 reg. 9(a)(i)
- Sch. 6 para. 5(1)(b) word substituted by S.I. 2018/14 reg. 9(a)(ii)
- Sch. 6 para. 5(2)(a) word substituted by S.I. 2018/14 reg. 9(a)(iii)
- Sch. 6 para. 25(3)(a) words inserted by S.I. 2022/1329 reg. 5(2)(a)
- Sch. 6 para. 14(1)(j) words inserted by S.I. 2015/44 reg. 10(b)(i)
- Sch. 6 para. 14(1)(k) words inserted by S.I. 2015/44 reg. 10(b)(ii)
- Sch. 6 para. 15(3)(d) words inserted by S.I. 2015/44 reg. 10(c)(ii)
- Sch. 6 para. 17(4) words inserted by S.I. 2015/44 reg. 10(d)
- Sch. 6 para. 21(11)(c) words inserted by S.I. 2015/44 reg. 10(e)(i)
- Sch. 6 para. 21(11)(e) words inserted by S.I. 2015/44 reg. 10(e)(i)
- Sch. 6 para. 21(15) words inserted by S.I. 2015/44 reg. 10(e)(ii)(aa)
- Sch. 6 para. 21(15) words inserted by S.I. 2015/44 reg. 10(e)(ii)(cc)
- Sch. 6 para. 21(16) words inserted by S.I. 2015/44 reg. 10(e)(iii)(aa)
- Sch. 6 para. 21(16) words inserted by S.I. 2015/44 reg. 10(e)(iii)(cc)
- Sch. 6 para. 21(14)(d) words inserted by S.I. 2016/50 reg. 9(b)(ii)
- Sch. 6 para. 23(d) words inserted by S.I. 2016/50 reg. 9(c)(ii)
- Sch. 6 para. 10(2)(a) words inserted by S.I. 2017/46 reg. 5(b)
- Sch. 6 para. 5(8)(a) words inserted by S.I. 2018/14 reg. 9(a)(vi)
- Sch. 6 para. 5(9)(b) words inserted by S.I. 2018/14 reg. 9(a)(vii)
- Sch. 6 para. 19(4)(a) words inserted by S.I. 2018/14 reg. 9(c)
- Sch. 6 para. 21(11)(a) words inserted by S.I. 2018/14 reg. 9(d)(ii)
- Sch. 6 para. 21(11)(c) words inserted by S.I. 2018/14 reg. 9(d)(iii)
- Sch. 6 para. 27(7) words inserted by S.I. 2018/14 reg. 9(e)
- Sch. 6 para. 30(4)(a) words inserted by S.I. 2018/14 reg. 9(f)
- Sch. 6 para. 14(1)(j) words inserted by S.I. 2020/16 reg. 9(b)(i)
- Sch. 6 para. 14(1)(k) words inserted by S.I. 2020/16 reg. 9(b)(ii)
- Sch. 6 para. 15(3)(d) words inserted by S.I. 2020/16 reg. 9(c)
- Sch. 6 para. 21(15) words inserted by S.I. 2020/16 reg. 9(d)(i)(aa)

- Sch. 6 para. 21(15)(a) words inserted by S.I. 2020/16 reg. 9(d)(i)(bb)
- Sch. 6 para. 21(15)(c) words inserted by S.I. 2020/16 reg. 9(d)(i)(cc)
- Sch. 6 para. 21(16) words inserted by S.I. 2020/16 reg. 9(d)(ii)(aa)
- Sch. 6 para. 21(16)(b) words inserted by S.I. 2020/16 reg. 9(d)(ii)(bb)
- Sch. 6 para. 21(16)(c) words inserted by S.I. 2020/16 reg. 9(d)(ii)(bb)
- Sch. 6 para. 15(3)(d) words omitted by S.I. 2015/44 reg. 10(c)(i)
- Sch. 6 para. 21(16) words omitted by S.I. 2015/44 reg. 10(e)(iii)(bb)
- Sch. 6 para. 15(6)(a) words omitted by S.I. 2017/46 reg. 5(d)(ii)
- Sch. 6 para. 19(10)(a) words omitted by S.I. 2017/46 reg. 5(e)(ii)
- Sch. 6 para. 25(1)(b) words omitted by S.I. 2017/46 reg. 5(g)(ii)
- Sch. 6 para. 23(c) words substituted by S.I. 2022/1329 reg. 5(1)(r)(i)
- Sch. 6 para. 25(3)(a) words substituted by S.I. 2022/1329 reg. 5(1)(r)(ii)
- Sch. 6 para. 23(c) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. 6 para. 25(3)(a) words substituted by S.I. 2022/1329 reg. 5(3)(a)
- Sch. 6 para. 5(7)(d)(i) words substituted by S.I. 2014/66 reg. 9(a)(vi)
- Sch. 6 para. 25(4)(a) words substituted by S.I. 2014/66 reg. 9(b)
- Sch. 6 para. 5(2)(b) words substituted by S.I. 2016/50 reg. 9(a)(iv)
- Sch. 6 para. 5(2)(c) words substituted by S.I. 2016/50 reg. 9(a)(v)
- Sch. 6 para. 5(6)(a) words substituted by S.I. 2016/50 reg. 9(a)(vi)
- Sch. 6 para. 23(c) words substituted by S.I. 2016/50 reg. 9(c)(i)
- Sch. 6 para. 25(3)(a) words substituted by S.I. 2016/50 reg. 9(d)
- Sch. 6 para. 5(2)(b) words substituted by S.I. 2017/46 reg. 5(a)(v) (Welsh language version)
- Sch. 6 para. 5(2)(b) words substituted by S.I. 2017/46 reg. 5(a)(vi) (English language version)
- Sch. 6 para. 5(2)(c) words substituted by S.I. 2017/46 reg. 5(a)(vii)
- Sch. 6 para. 15(6)(a) words substituted by S.I. 2017/46 reg. 5(d)(i)
- Sch. 6 para. 19(10)(a) words substituted by S.I. 2017/46 reg. 5(e)(i)
- Sch. 6 para. 23(b) words substituted by S.I. 2017/46 reg. 5(f)
- Sch. 6 para. 25(1)(b) words substituted by S.I. 2017/46 reg. 5(g)(i)
- Sch. 6 para. 5(2)(b) words substituted by S.I. 2018/14 reg. 9(a)(iv)
- Sch. 6 para. 5(2)(c) words substituted by S.I. 2018/14 reg. 9(a)(v)
- Sch. 6 para. 5(1)(a) words substituted by S.I. 2019/11 reg. 6(a)(i)
- Sch. 6 para. 5(1)(b) words substituted by S.I. 2019/11 reg. 6(a)(ii)
- Sch. 6 para. 5(2)(a) words substituted by S.I. 2019/11 reg. 6(a)(iii)
- Sch. 6 para. 5(2)(b) words substituted by S.I. 2019/11 reg. 6(a)(iv)
- Sch. 6 para. 5(2)(c) words substituted by S.I. 2019/11 reg. 6(a)(v)
- Sch. 6 para. 21(8)(k) words substituted by S.I. 2019/11 reg. 6(b)
- Sch. 7 para. 1 Table sum substituted by S.I. 2014/66 reg. 10(a)(ii)
- Sch. 7 para. 1 Table sum substituted by S.I. 2014/66 reg. 10(a)(iii)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 10(d)(iii)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2014/66 reg. 10(d)(iv)
- Sch. 7 para. 23 sum substituted by S.I. 2014/66 reg. 10(e)
- Sch. 7 para. 24 sum substituted by S.I. 2014/66 reg. 10(f)
- Sch. 7 para. 1(1) sum substituted by S.I. 2020/16 reg. 10(a)(i)
- Sch. 7 para. 1(2) sum substituted by S.I. 2020/16 reg. 10(a)(ii)
- Sch. 7 para. 1(3) sum substituted by S.I. 2020/16 reg. 10(a)(iii)
- Sch. 7 para. 1 sum substituted by S.I. 2021/34 reg. 8(a)(i)
- Sch. 7 para. 1 sum substituted by S.I. 2021/34 reg. 8(a)(ii)
- Sch. 7 para. 1 sum substituted by S.I. 2021/34 reg. 8(a)(iii)
- Sch. 7 para. 23 sum substituted by S.I. 2021/34 reg. 8(c)(i)
- Sch. 7 para. 24 sum substituted by S.I. 2021/34 reg. 8(c)(ii)
- Sch. 7 para. 1 Table sum substituted by S.I. 2022/51 reg. 8(a)(ii)
- Sch. 7 para. 1 Table sum substituted by S.I. 2022/51 reg. 8(a)(iii)
- Sch. 7 para. 3(1) Table sum substituted by S.I. 2022/51 reg. 8(b)
- Sch. 7 para. 4(1)(b) sum substituted by S.I. 2022/51 reg. 8(c)
- Sch. 7 para. 1 Table sum substituted by S.I. 2023/47 reg. 9(a)(i)
- Sch. 7 para. 1 Table sum substituted by S.I. 2023/47 reg. 9(a)(ii)

- Sch. 7 para. 1 Table sum substituted by S.I. 2023/47 reg. 9(a)(iii)
- Sch. 7 para. 3(1) Table sum substituted by S.I. 2023/47 reg. 9(b)
- Sch. 7 para. 4(1)(b) sum substituted by S.I. 2023/47 reg. 9(c)
- Sch. 7 para. 1 Table sum substituted by S.I. 2024/56 reg. 8(a)(i)
- Sch. 7 para. 1 Table sum substituted by S.I. 2024/56 reg. 8(a)(ii)
- Sch. 7 para. 1 Table sum substituted by S.I. 2024/56 reg. 8(a)(iii)
- Sch. 7 para. 3(1) Table sum substituted by S.I. 2024/56 reg. 8(b)
- Sch. 7 para. 4(1)(b) sum substituted by S.I. 2024/56 reg. 8(c)
- Sch. 7 para. 17 Table sum substituted by S.I. 2024/56 reg. 8(d)(i)
- Sch. 7 para. 17 Table sum substituted by S.I. 2024/56 reg. 8(d)(ii)
- Sch. 7 para. 17 Table sum substituted by S.I. 2024/56 reg. 8(d)(iii)
- Sch. 7 para. 17 Table sum substituted by S.I. 2024/56 reg. 8(d)(iv)
- Sch. 7 para. 17 Table sum substituted by S.I. 2024/56 reg. 8(d)(v)
- Sch. 7 para. 23 sum substituted by S.I. 2024/56 reg. 8(e)
- Sch. 7 para. 24 sum substituted by S.I. 2024/56 reg. 8(f)
- Sch. 7 para. 1 Table sums substituted by S.I. 2014/66 reg. 10(a)(i)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 10(d)(i)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 10(d)(ii)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2014/66 reg. 10(d)(v)
- Sch. 7 para. 1 Table sums substituted by S.I. 2022/51 reg. 8(a)(i)
- Sch. 7 para. 1 Table word substituted by S.I. 2015/44 reg. 11(a)(ii)
- Sch. 7 para. 1 Table word substituted by S.I. 2015/44 reg. 11(a)(iii)
- Sch. 7 para. 3 Table word substituted by S.I. 2015/44 reg. 11(b)
- Sch. 7 para. 4(1)(b) word substituted by S.I. 2015/44 reg. 11(c)
- Sch. 7 Pt. 4 para. 1 Table word substituted by S.I. 2015/44 reg. 11(d)(iii)
- Sch. 7 Pt. 4 para. 1 Table word substituted by S.I. 2015/44 reg. 11(d)(iv)
- Sch. 7 para. 23 word substituted by S.I. 2015/44 reg. 11(f)
- Sch. 7 para. 24 word substituted by S.I. 2015/44 reg. 11(g)
- Sch. 7 para. 1 Table word substituted by S.I. 2017/46 reg. 6(a)(ii)
- Sch. 7 para. 1 Table word substituted by S.I. 2017/46 reg. 6(a)(iii)
- Sch. 7 Pt. 4 Table word substituted by S.I. 2017/46 reg. 6(c)(ii)(cc)
- Sch. 7 Pt. 4 Table word substituted by S.I. 2017/46 reg. 6(c)(ii)(dd)
- Sch. 7 Para. 23 word substituted by S.I. 2017/46 reg. 6(d)
- Sch. 7 para. 24 word substituted by S.I. 2017/46 reg. 6(e)
- Sch. 7 para. 1 Table word substituted by S.I. 2018/14 reg. 10(a)(ii)
- Sch. 7 para. 1 Table word substituted by S.I. 2018/14 reg. 10(a)(iii)
- Sch. 7 Pt. 4 Table word substituted by S.I. 2018/14 reg. 10(c)(iii)
- Sch. 7 Pt. 4 Table word substituted by S.I. 2018/14 reg. 10(c)(iv)
- Sch. 7 para. 24 word substituted by S.I. 2018/14 reg. 10(e)
- Sch. 7 para. 18 words inserted by S.I. 2015/44 reg. 11(e)
- Sch. 7 para. 25(1)(b)(i) words inserted by S.I. 2015/44 reg. 11(h)
- Sch. 7 para. 27(1)(c) words inserted by S.I. 2015/44 reg. 11(i)
- Sch. 7 para. 10(1)(a)(ii) words inserted by S.I. 2016/50 reg. 10(a)(i)
- Sch. 7 para. 10(2) words inserted by S.I. 2016/50 reg. 10(a)(iii)
- Sch. 7 para. 11(2)(a)(iii) words inserted by S.I. 2017/46 reg. 6(b)(i)
- Sch. 7 para. 11(2)(b) words inserted by S.I. 2017/46 reg. 6(b)(ii)(aa)
- Sch. 7 para. 11(2)(b) words inserted by S.I. 2017/46 reg. 6(b)(ii)(bb)
- Sch. 7 para. 11(5)(b) words inserted by S.I. 2017/46 reg. 6(b)(iii)(aa)
- Sch. 7 para. 11(5)(b) words inserted by S.I. 2017/46 reg. 6(b)(iii)(bb)
- Sch. 7 para. 11(6) words inserted by S.I. 2017/46 reg. 6(b)(iv)
- Sch. 7 para. 11(7) words inserted by S.I. 2017/46 reg. 6(b)(v)(aa)
- Sch. 7 para. 11(7) words inserted by S.I. 2017/46 reg. 6(b)(v)(bb)
- Sch. 7 Pt. 4 Table words inserted by S.I. 2017/46 reg. 6(c)(i)(aa)
- Sch. 7 Pt. 4 Table words inserted by S.I. 2017/46 reg. 6(c)(i)(bb)
- Sch. 7 para. 2(a) words inserted by S.I. 2018/14 reg. 10(b)
- Sch. 7 para. 18(c)(ii) words omitted by S.I. 2018/14 reg. 10(d)
- Sch. 7 para. 10(2) words substituted by S.I. 2014/66 reg. 10(c)
- Sch. 7 para. 1 Table words substituted by S.I. 2015/44 reg. 11(a)(i)

- Sch. 7 Pt. 4 para. 1 Table words substituted by S.I. 2015/44 reg. 11(d)(i)
- Sch. 7 Pt. 4 para. 1 Table words substituted by S.I. 2015/44 reg. 11(d)(ii)
- Sch. 7 Pt. 4 para. 1 Table words substituted by S.I. 2015/44 reg. 11(d)(v)
- Sch. 7 para. 11(3) words substituted by S.I. 2016/50 reg. 10(b)(i)
- Sch. 7 para. 11(4)(b) words substituted by S.I. 2016/50 reg. 10(b)(ii)
- Sch. 7 para. 13(b) words substituted by S.I. 2016/50 reg. 10(c)
- Sch. 7 para. 1 Table words substituted by S.I. 2017/46 reg. 6(a)(i)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2017/46 reg. 6(c)(ii)(aa)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2017/46 reg. 6(c)(ii)(bb)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2017/46 reg. 6(c)(ii)(ee)
- Sch. 7 para. 1 Table words substituted by S.I. 2018/14 reg. 10(a)(i)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2018/14 reg. 10(c)(i)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2018/14 reg. 10(c)(ii)
- Sch. 7 Pt. 4 Table words substituted by S.I. 2018/14 reg. 10(c)(v)
- Sch. 7 para. 1 words substituted by S.I. 2019/11 reg. 7(a)(i)
- Sch. 7 para. 1 words substituted by S.I. 2019/11 reg. 7(a)(ii)
- Sch. 7 para. 1 words substituted by S.I. 2019/11 reg. 7(a)(iii)
- Sch. 7 para. 24 words substituted by S.I. 2019/11 reg. 7(c)
- Sch. 7 Pt. 4 sum substituted by S.I. 2021/34 reg. 8(b)(i)
- Sch. 7 Pt. 4 sum substituted by S.I. 2021/34 reg. 8(b)(ii)
- Sch. 7 Pt. 4 sum substituted by S.I. 2021/34 reg. 8(b)(iii)
- Sch. 7 Pt. 4 sum substituted by S.I. 2021/34 reg. 8(b)(iv)
- Sch. 7 Pt. 4 sum substituted by S.I. 2021/34 reg. 8(b)(v)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 8(d)(iii)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2022/51 reg. 8(d)(iv)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 9(d)(i)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 9(d)(ii)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 9(d)(iii)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 9(d)(iv)
- Sch. 7 Pt. 4 Table sum substituted by S.I. 2023/47 reg. 9(d)(v)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 8(d)(i)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 8(d)(ii)
- Sch. 7 Pt. 4 Table sums substituted by S.I. 2022/51 reg. 8(d)(v)
- Sch. 7 Pt. 4 words substituted by S.I. 2019/11 reg. 7(b)(i)
- Sch. 7 Pt. 4 words substituted by S.I. 2019/11 reg. 7(b)(ii)
- Sch. 7 Pt. 4 words substituted by S.I. 2019/11 reg. 7(b)(iii)
- Sch. 7 Pt. 4 words substituted by S.I. 2019/11 reg. 7(b)(iv)
- Sch. 7 Pt. 4 words substituted by S.I. 2019/11 reg. 7(b)(v)
- Sch. 8 para. 12(6)(a) words inserted by S.I. 2015/44 reg. 12
- Sch. 8 para. 1(a)(ii) words inserted by S.I. 2016/50 reg. 11(a)
- Sch. 8 para. 1(a)(ii) words inserted by S.I. 2016/50 reg. 11(b)
- Sch. 8 para. 4(2) words inserted by S.I. 2018/14 reg. 11(a)
- Sch. 9 para. 31(a)(iii) comma substituted by S.I. 2016/50 reg. 12(a)(iii)
- Sch. 9 para. 32(f) semi-colon substituted by S.I. 2016/50 reg. 12(b)(ii)
- Sch. 9 para. 33 substituted by S.I. 2016/50 reg. 12(c)
- Sch. 9 para. 34(1) substituted by S.I. 2016/50 reg. 12(d)
- Sch. 9 para. 59 substituted by S.I. 2016/50 reg. 12(e)
- Sch. 9 para. 20(g) substituted by S.I. 2018/14 reg. 12(a)
- Sch. 9 para. 31(a)(ii) word omitted by S.I. 2016/50 reg. 12(a)(ii)
- Sch. 9 para. 32(e) word omitted by S.I. 2016/50 reg. 12(b)(i)
- Sch. 9 para. 31(a)(i) words inserted by S.I. 2016/50 reg. 12(a)(i)
- Sch. 9 para. 41(1) words inserted by S.I. 2018/14 reg. 12(b)
- Sch. 9 para. 41(7) words inserted by S.I. 2018/14 reg. 12(b)
- Sch. 9 para. 46(2) words inserted by S.I. 2019/11 reg. 9(a)
- Sch. 9 para. 59 words substituted by S.I. 2014/513 Sch. para. 25(4)(a)
- Sch. 9 para. 59 words substituted by S.I. 2014/513 Sch. para. 25(4)(b) (Welsh text only)
- Sch. 9 para. 30(1)(b) words substituted by S.I. 2014/852 art. 25

- Sch. 10 para. 12(1)(f) semi-colon substituted for comma by S.I. 2014/66 reg. 11(b)(i)
- Sch. 10 para. 23 substituted by S.I. 2016/50 reg. 13(a)
- Sch. 10 para. 24(1) substituted by S.I. 2016/50 reg. 13(b)
- Sch. 10 para. 47 substituted by S.I. 2016/50 reg. 13(c)
- Sch. 10 para. 60 substituted by S.I. 2016/50 reg. 13(d)
- Sch. 10 para. 29(1) words inserted by S.I. 2018/14 reg. 13(a)(i)
- Sch. 10 para. 29(7) words inserted by S.I. 2018/14 reg. 13(a)(ii)
- Sch. 10 para. 38 words inserted by S.I. 2018/14 reg. 13(b)
- Sch. 10 para. 43(2) words inserted by S.I. 2019/11 reg. 10(b)
- Sch. 10 para. 29(1) words inserted by S.I. 2021/34 reg. 9(a)
- Sch. 10 para. 29(7) words inserted by S.I. 2021/34 reg. 9(b)
- Sch. 10 para. 29(2) words inserted by S.I. 2024/56 reg. 9(a)(ii)
- Sch. 10 para. 29(3) words inserted by S.I. 2024/56 reg. 9(a)(iii)
- Sch. 10 para. 29(4) words inserted by S.I. 2024/56 reg. 9(a)(iv)
- Sch. 10 para. 29(5) words inserted by S.I. 2024/56 reg. 9(a)(v)
- Sch. 10 para. 29(6) words inserted by S.I. 2024/56 reg. 9(a)(vii)
- Sch. 10 para. 60 words substituted by S.I. 2014/513 Sch. para. 25(4)(a)
- Sch. 10 para. 60 words substituted by S.I. 2014/513 Sch. para. 25(4)(b) (Welsh text only)
- Sch. 11 para. 4(2)(i) semi-colon substituted by S.I. 2016/50 reg. 14(a)
- Sch. 11 para. 3(2)(f) words inserted by S.I. 2015/44 reg. 13
- Sch. 11 para. 1(1) words inserted by S.I. 2024/56 reg. 10
- Sch. 11 para. 1(1) words omitted by S.I. 2015/971 Sch. 3 para. 30(3)(b)(iii)(aa) (english language version)
- Sch. 11 para. 1(1) words omitted by S.I. 2015/971 Sch. 3 para. 30(6)(b)(iii)(aa) (welsh language version)
- Sch. 11 para. 9(2)(b) words omitted by S.I. 2014/66 reg. 12(a)(i)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(3)(a) (english language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(3)(b)(i) (english language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(3)(b)(ii) (english language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(3)(b)(iii)(bb) (english language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(6)(a) (welsh language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(6)(b)(i) (welsh language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(6)(b)(ii) (welsh language version)
- Sch. 11 para. 1(1) words substituted by S.I. 2015/971 Sch. 3 para. 30(6)(b)(iii)(bb) (welsh language version)
- Sch. 11 para. 10 words substituted by S.I. 2014/66 reg. 12(b)
- Sch. 13 para. 5(7)(c) word substituted by S.I. 2022/51 reg. 10(a)
- Sch. 13 para. 5(7)(a)(ii) words inserted by S.I. 2018/14 reg. 14
- Sch. 13 para. 5(7)(a)(ii) words inserted by S.I. 2021/34 reg. 10
- reg. 2(1) comma substituted by S.I. 2016/50 reg. 3(a)
- reg. 2(1) word substituted by S.I. 2014/825 reg. 4(2) (welsh text)
- reg. 2(1) words inserted by S.I. 2015/44 reg. 3(b)
- reg. 2(1) words inserted by S.I. 2016/50 reg. 3(b)
- reg. 2(1) words inserted by S.I. 2018/14 reg. 3(a)
- reg. 2(1) words inserted by S.I. 2018/14 reg. 3(d)
- reg. 2(1) words inserted by S.I. 2020/16 reg. 3
- reg. 2(1) words inserted by S.I. 2021/34 reg. 3(a)
- reg. 2(1) words inserted by S.I. 2021/34 reg. 3(b)
- reg. 2(1) words inserted by S.I. 2024/56 reg. 3(a)
- reg. 2(1) words inserted by S.I. 2024/56 reg. 3(b)

- reg. 2(1) words omitted by S.I. 2015/971 Sch. 3 para. 30(2) (english language version)
- reg. 2(1) words omitted by S.I. 2015/971 Sch. 3 para. 30(5) (welsh language version)
- reg. 2(1) words substituted by S.I. 2014/66 reg. 3(a)
- reg. 2(1) words substituted by S.I. 2014/66 reg. 3(b)
- reg. 2(1) words substituted by S.I. 2015/44 reg. 3(a)
- reg. 2(1) words substituted by S.I. 2018/14 reg. 3(b)
- reg. 2(1) words substituted by S.I. 2018/14 reg. 3(c)
- reg. 4(b) words inserted by S.I. 2020/16 reg. 4
- reg. 8(2)(a) words inserted by S.I. 2014/66 reg. 4(a)
- reg. 8(5) word omitted by S.I. 2014/66 reg. 4(b)(i)
- reg. 9(3) words substituted by S.I. 2023/47 reg. 3(3)
- reg. 10(7) words inserted by S.I. 2015/44 reg. 4
- reg. 10(7) words inserted by S.I. 2020/16 reg. 5
- reg. 18(4) words substituted by S.I. 2015/44 reg. 5(a)
- reg. 28 applied (with modifications) by S.I. 2020/1209 reg. 3(3)4(4)11(u)
- reg. 28(4)(c) word omitted by S.I. 2020/16 reg. 6(a)(i)
- reg. 28(4)(d) word substituted by S.I. 2020/16 reg. 6(a)(ii)(aa)
- reg. 28(4)(d) word substituted by S.I. 2020/16 reg. 6(a)(ii)(bb)
- reg. 28(4)(d) word substituted by S.I. 2020/16 reg. 6(a)(ii)(cc)
- reg. 28(5) full stop omitted by S.I. 2015/44 reg. 6(b)(i)
- reg. 28(5) word omitted by S.I. 2022/51 reg. 3(3)
- reg. 28(5) word omitted by S.I. 2023/47 reg. 4(2)
- reg. 28(5)(e) substituted by S.I. 2014/66 reg. 5(a)
- reg. 28(5)(e) word omitted by S.I. 2022/51 reg. 3(2)(a)
- reg. 28(5)(h) omitted by S.I. 2014/66 reg. 5(b)
- reg. 28(5)(i) omitted by S.I. 2014/66 reg. 5(c)
- reg. 28(5)(j) words omitted by S.I. 2015/44 reg. 6(a)
- reg. 28(8) word substituted by S.I. 2020/16 reg. 6(b)
- reg. 29(1) word substituted by S.I. 2023/47 reg. 5(2)
- reg. 29(2) omitted by S.I. 2023/47 reg. 5(3)

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

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

- Sch. 1 para. 3(8)(c) and word added by S.I. 2015/44 reg. 7(a)(vi)(bb)
- Sch. 1 para. 3(10) inserted by S.I. 2015/44 reg. 7(a)(vii)
- Sch. 1 para. 10(1)(xvia) inserted by S.I. 2015/44 reg. 7(b)(ii)
- Sch. 1 para. 12(1)(ja) inserted by S.I. 2015/44 reg. 7(c)
- Sch. 1 para. 15(2)(d)(vi)(vii) inserted by S.I. 2016/50 reg. 5(b)(iii)
- Sch. 1 para. 16(2)(d) inserted by S.I. 2016/50 reg. 5(c)(iii)
- Sch. 1 para. 16(3)(d) inserted by S.I. 2016/50 reg. 5(c)(vi)
- Sch. 1 para. 16(11A)-(11D) inserted by S.I. 2016/50 reg. 5(c)(viii)
- Sch. 1 para. 11(3A) inserted by S.I. 2017/46 reg. 3(b)(ii)
- Sch. 1 para. 11(4A) inserted by S.I. 2017/46 reg. 3(b)(iii)
- Sch. 1 para. 10(1)(j)(xvib) inserted by S.I. 2020/16 reg. 7(b)
- Sch. 1 para. 12(1)(jb) inserted by S.I. 2020/16 reg. 7(c)
- Sch. 1 para. 10(1)(j)(xx) inserted by S.I. 2021/34 reg. 4(2)
- Sch. 1 para. 3(9)(c)(d) inserted by S.I. 2024/56 reg. 4(c)
- Sch. 1 para. 11(3A)(b)(c) substituted by S.I. 2018/14 reg. 4(c)(i)(bb)
- Sch. 1 para. 11(4A)(b)(c) substituted by S.I. 2018/14 reg. 4(c)(ii)(bb)
- Sch. 1 para. 11(3A)(a) words substituted by S.I. 2018/14 reg. 4(c)(i)(aa)
- Sch. 1 para. 11(4A)(a) words substituted by S.I. 2018/14 reg. 4(c)(ii)(aa)
- Sch. 2 para. 8(d) inserted by S.I. 2024/56 reg. 5(d)(ii)
- Sch. 2 Pt. 4 para. 12(1) sum substituted by S.I. 2020/16 reg. 8(b)(i)

- Sch. 2 Pt. 4 para. 12(2) sum substituted by S.I. 2020/16 reg. 8(b)(ii)
- Sch. 2 Pt. 4 para. 12(3) sum substituted by S.I. 2020/16 reg. 8(b)(iii)
- Sch. 2 Pt. 4 para. 12(4) sum substituted by S.I. 2020/16 reg. 8(b)(iv)
- Sch. 5 para. 28C(1) Sch. 5 para. 28C renumbered as Sch. 5 para. 28C(1) by S.I. 2024/56 reg. 6(b)(i)
- Sch. 5 para. 28A inserted by S.I. 2014/513 Sch. para. 25(3)(a)
- Sch. 5 para. 28A inserted by S.I. 2014/513 Sch. para. 25(3)(b) (Welsh text only)
- Sch. 5 para. 21(1)(f) inserted by S.I. 2014/66 reg. 8(a)(ii)
- Sch. 5 para. 21(2)(p)(q) inserted by S.I. 2014/66 reg. 8(a)(v)
- Sch. 5 para. 22(2)(f) inserted by S.I. 2014/66 reg. 8(b)(ii)
- Sch. 5 para. 33 inserted by S.I. 2014/66 reg. 8(c)
- Sch. 5 para. 27A inserted by S.I. 2016/50 reg. 8(a)
- Sch. 5 para. 28(f)(g) inserted by S.I. 2016/50 reg. 8(b)(iii)
- Sch. 5 para. 28B inserted by S.I. 2018/14 reg. 8(b)
- Sch. 5 para. 21(2)(r) inserted by S.I. 2019/11 reg. 5(a)(iii)
- Sch. 5 para. 28C inserted by S.I. 2019/11 reg. 5(b)
- Sch. 5 para. 28D28E inserted by S.I. 2022/51 reg. 6
- Sch. 5 para. 16(1A) inserted by S.I. 2024/56 reg. 6(a)(i)
- Sch. 5 para. 16(6A) inserted by S.I. 2024/56 reg. 6(a)(vi)
- Sch. 5 para. 28C(2) inserted by S.I. 2024/56 reg. 6(b)(ii)
- Sch. 5 para. 28F inserted by S.I. 2024/56 reg. 6(c)
- Sch. 5 para. 21(2)(p) word omitted by S.I. 2019/11 reg. 5(a)(i)
- Sch. 5 para. 21(2)(q) word substituted by S.I. 2019/11 reg. 5(a)(ii)
- Sch. 6 para. 5(8)(c) and word inserted by S.I. 2015/44 reg. 10(a)(vi)(bb)
- Sch. 6 para. 5(10) inserted by S.I. 2015/44 reg. 10(a)(vii)
- Sch. 6 para. 10A inserted by S.I. 2017/46 reg. 5(c)
- Sch. 6 para. 5(9)(d) inserted by S.I. 2018/14 reg. 9(a)(ix)
- Sch. 6 para. 5(9)(ba) inserted by S.I. 2024/56 reg. 7(c)
- Sch. 6 para. 10A(b)(c) substituted by S.I. 2018/14 reg. 9(b)(ii)
- Sch. 6 para. 10A(a) words substituted by S.I. 2018/14 reg. 9(b)(i)
- Sch. 7 para. 10(1)(a)(vii) substituted by S.I. 2016/50 reg. 10(a)(ii)
- Sch. 7 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 71(3)
- Sch. 7 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 72(3) (Amendment to Welsh text)
- Sch. 7 Pt. 4 para. 17(1) sum substituted by S.I. 2020/16 reg. 10(b)(i)
- Sch. 7 Pt. 4 para. 17(2) sum substituted by S.I. 2020/16 reg. 10(b)(ii)
- Sch. 7 Pt. 4 para. 17(3) sum substituted by S.I. 2020/16 reg. 10(b)(iii)
- Sch. 7 Pt. 4 para. 17(4) sum substituted by S.I. 2020/16 reg. 10(b)(iv)
- Sch. 7 Pt. 4 para. 17(5) sum substituted by S.I. 2020/16 reg. 10(b)(v)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2020/16 reg. 10(c)
- Sch. 7 Pt. 6 para. 23 sum substituted by S.I. 2022/51 reg. 8(e)(i)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2022/51 reg. 8(e)(ii)
- Sch. 7 Pt. 6 para. 23 sum substituted by S.I. 2023/47 reg. 9(e)(i)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2023/47 reg. 9(e)(ii)
- Sch. 8 para. 18(2)(b)(iv)(v) substituted for Sch. 8 para. 18(2)(b)(iv) by S.I. 2019/11 reg. 8
- Sch. 8 para. 18(2)(b)(iv)(aa) words substituted by S.I. 2018/14 reg. 11(b)(i)
- Sch. 8 para. 18(2)(b)(iv)(bb) words substituted by S.I. 2018/14 reg. 11(b)(ii)
- Sch. 9 para. 31(a)(iv) inserted by S.I. 2016/50 reg. 12(a)(iv)
- Sch. 9 para. 32(g)(h) inserted by S.I. 2016/50 reg. 12(b)(iii)
- Sch. 9 para. 67 inserted by S.I. 2019/11 reg. 9(b)
- Sch. 10 para. 65(1) Sch. 10 para. 65 renumbered as Sch. 10 para. 65(1) by S.I. 2024/56 reg. 9(b)(i)
- Sch. 10 para. 2A inserted by S.I. 2014/66 reg. 11(a)
- Sch. 10 para. 12(1)(g) inserted by S.I. 2014/66 reg. 11(b)(ii)
- Sch. 10 para. 63 inserted by S.I. 2014/66 reg. 11(c)
- Sch. 10 para. 64 inserted by S.I. 2018/14 reg. 13(c)
- Sch. 10 para. 12(1)(h) inserted by S.I. 2019/11 reg. 10(a)(ii)

- Sch. 10 para. 65 inserted by S.I. 2019/11 reg. 10(c)
- Sch. 10 para. 6667 inserted by S.I. 2022/51 reg. 9
- Sch. 10 para. 29(1A) inserted by S.I. 2024/56 reg. 9(a)(i)
- Sch. 10 para. 29(5A) inserted by S.I. 2024/56 reg. 9(a)(vi)
- Sch. 10 para. 65(2) inserted by S.I. 2024/56 reg. 9(b)(ii)
- Sch. 10 para. 68 inserted by S.I. 2024/56 reg. 9(c)
- Sch. 10 para. 12(1)(g) punctuation mark substituted by S.I. 2019/11 reg. 10(a)(i)
- Sch. 11 para. 9(6) inserted by S.I. 2014/66 reg. 12(a)(ii)
- Sch. 11 para. 4(2)(j)(2A) inserted by S.I. 2016/50 reg. 14(b)
- Sch. 13 para. 5(7)(d) inserted by S.I. 2022/51 reg. 10(b)
- reg. 8(2)(aa) inserted by S.I. 2016/50 reg. 4
- reg. 8(5)(oa) inserted by S.I. 2014/66 reg. 4(b)(ii)
- reg. 9(g) inserted by S.I. 2023/47 reg. 3(2)
- reg. 18(6) inserted by S.I. 2015/44 reg. 5(b)
- reg. 28(4)(e) inserted by S.I. 2020/16 reg. 6(a)(iii)
- reg. 28(5)(e)(iii) word substituted by S.I. 2022/51 reg. 3(2)(b)
- reg. 28(5)(e)(iv) and word inserted by S.I. 2022/51 reg. 3(2)(c)
- reg. 28(5)(k) inserted by S.I. 2014/66 reg. 5(d)
- reg. 28(5)(l) and word added by S.I. 2015/44 reg. 6(b)(ii)
- reg. 28(5)(l) word substituted by S.I. 2022/51 reg. 3(4)
- reg. 28(5)(m)(n) inserted by S.I. 2022/51 reg. 3(5)
- reg. 28(5)(n) word substituted by S.I. 2023/47 reg. 4(3)
- reg. 28(5)(o) inserted by S.I. 2023/47 reg. 4(4)