



Water Industry Act 1991

1991 CHAPTER 56

PART V

FINANCIAL PROVISIONS

CHAPTER I

CHARGES

Manner of fixing charges

142 Powers of undertakers to charge.

(1) Subject to the following provisions of this Chapter, the powers of every relevant undertaker shall include power—

- (a) to fix charges for any services provided in the course of carrying out its functions and, in the case of a sewerage undertaker, charges to be paid in connection with the carrying out of its trade effluent functions; and
- (b) to demand and recover charges fixed under this section from any persons to whom the undertaker provides services or in relation to whom it carries out trade effluent functions.

(2) [^{F1}Subject to subsections (2A), (3) and (3A)] below, the powers conferred by subsection (1) above shall be exercisable—

- (a) by or in accordance with a charges scheme under section 143 below; or
- (b) by or in accordance with agreements with the persons to be charged.

[^{F2}(2A) Paragraph (b) of subsection (2) above shall not have effect in relation to—

- (a) charges for the supply of water to a dwelling, or
- (b) charges for the provision of sewerage services in respect of a dwelling,

but this subsection does not affect any agreement made before the commencement of section 3 of the Water Industry Act 1999.

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^{F2}(2B) In subsection (2A) above, “dwelling” has the meaning given by paragraph 1(2) of Schedule 4A to this Act.]

(3) Paragraph (b) of subsection (2) above shall have effect in relation to the exercise of powers with respect to charges in connection with the carrying out of a sewerage undertaker’s trade effluent functions only in so far as provision for the fixing, demanding or recovery of such charges may be contained in an agreement entered into in accordance with section 129 above.

^{F3}[(3A) The power of a sewerage undertaker to charge, by virtue of subsection (1) above, for any services provided in the course of carrying out its duty under section 101A(1) above shall be exercisable only by or in accordance with a charges scheme under section 143 below.]

(4) Except in so far as this Chapter otherwise provides, a relevant undertaker may fix charges under this section by reference to such matters, and may adopt such methods and principles for the calculation and imposition of the charges, as appear to the undertaker to be appropriate.

(5) The powers in relation to which this section has effect shall not be exercised so as to contravene any local statutory provision which expressly provides that no charge shall be made for a particular service.

(6) Nothing in subsections (1) to (5) above or in any charges scheme under section 143 below shall affect any power of a relevant undertaker to fix charges under any power conferred otherwise than by virtue of this Chapter.

^{F4}(6A) If an undertaker makes an agreement that falls within subsection (2)(b), it must notify the Authority of the provisions of the agreement.

(6B) The requirement in subsection (6A) is enforceable by the Authority under section 18.]

(7) References in this section to a sewerage undertaker’s trade effluent functions are references to its functions under Chapter III of Part IV of this Act.

Textual Amendments

- F1** Words in s. 142(2) substituted (1.4.2000) by 1999 c. 9, s. 3(1); S.I. 1999/3440, art. 3
F2 S. 142(2A)(2B) inserted (1.4.2000) by 1999 c. 9, s. 3(1); S.I. 1999/3440, art. 3
F3 S. 142(3A) inserted (1.4.1996) by 1995 c. 25, s. 120(1), Sch. 22 para. 114(1)(2) (with ss. 7(6), 115, 117); S.I. 1996/186, art. 3
F4 S. 142(6A)(6B) inserted (14.7.2014) by Water Act 2014 (c. 21), ss. 33(2), 94(2)(h)

Modifications etc. (not altering text)

- C1** S. 142 applied (with modifications) (28.6.2013) by The Water Industry (Specified Infrastructure Projects) (English Undertakers) Regulations 2013 (S.I. 2013/1582), reg. 1(1)(b), Sch. 1 para. 11(1) (with reg. 1(1)(c))

143 Charges schemes.

(1) A relevant undertaker may make a scheme (“a charges scheme”) which ^{F5}has effect in relation to a specified period of twelve months and]does any one or more of the following, that is to say—

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- (a) fixes the charges to be paid for any services provided by the undertaker in the course of carrying out its functions;
 - (b) in the case of a sewerage undertaker, requires such charges as may be fixed by the scheme to be paid to the undertaker where, in the circumstances set out in the scheme—
 - (i) a notice containing an application for a consent is served on the undertaker under section 119 above;
 - (ii) such a consent as is necessary for the purposes of Chapter III of Part IV of this Act is given by the undertaker; or
 - (iii) a discharge is made in pursuance of such a consent;and
 - (c) makes provision with respect to the times and methods of payment of the charges fixed by the scheme.
- (2) The persons who may be required by a charges scheme to pay any charge fixed by virtue of subsection (1)(b) above shall be the person who serves the notice, the person to whom the consent is given or, as the case may be, any person who makes a discharge in pursuance of the consent at any time during the period to which, in accordance with the scheme, the charge relates.
- (3) A charges scheme which requires the payment of charges where a discharge has been made in pursuance of such a consent as is mentioned in subsection (1)(b) above may impose—
- (a) a single charge in respect of the whole period for which the consent is in force;
 - (b) separate charges in respect of different parts of that period; or
 - (c) both such a single charge and such separate charges.
- [^{F6}(3A) A sewerage undertaker is under a duty to ensure that any charges scheme made by the undertaker, so far as having effect to recover the undertaker's costs of providing a sewer by virtue of its duty under section 101A(1) above, causes those costs to be borne by the undertaker's customers generally; and a sewerage undertaker's duty under this subsection shall be enforceable under section 18 above—
- (a) by the Secretary of State; or
 - (b) with the consent of or in accordance with a general authorisation given by the Secretary of State, by the Director.]
- (4) A charges scheme may—
- (a) make different provision for different cases, including different provision in relation to different circumstances or localities; and
 - (b) contain supplemental, consequential and transitional provision for the purposes of the scheme;
- and such a scheme may revoke or amend a previous charges scheme.
- (5) Nothing in any charges scheme shall affect—
- (a) any power of a relevant undertaker [^{F7}in a case not falling within section 142(2A) above] to enter into such an agreement with any person in any particular case as determines the charges to be made for the services provided to that person by the undertaker; or
 - (b) the power of a sewerage undertaker to enter into any agreement under section 129 above on terms that provide for the making of payments to the undertaker.

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[^{F8}(6) If the Authority considers that a relevant undertaker's charges scheme does not comply with—

- (a) subsection (2), (3) or (5),
- (b) regulations under section 143A,
- (c) rules under section 143B, or
- (d) section 144A(9), (10) or (11)(a),

the Authority may give the undertaker a direction to do, or not to do, a thing specified in the direction.

- (6A) The Authority must issue rules (and, if it revises rules it has issued, must issue revised rules) about consulting the Council about proposed charges schemes.
- (6B) The rules must require a relevant undertaker that proposes to make a charges scheme to consult the Council about its proposed scheme.
- (6C) If the Authority considers that a relevant undertaker has not complied with those rules, it may give the undertaker a direction to do, or not to do, a thing specified in the direction.
- (6D) It is the duty of a relevant undertaker to comply with a direction under subsection (6) or (6C), and this duty is enforceable by the Authority under section 18.]

Textual Amendments

- F5** Words in s. 143(1) inserted (23.12.1999) by 1999 c. 9, s. 4(2); S.I. 1999/3440, art. 2
- F6** S. 143(3A) inserted (1.4.1996) by 1995 c. 25, s. 120(1), Sch. 22 para. 114(1)(2) (with ss. 6(6), 115, 117); S.I. 1996/186, art. 3
- F7** Words in s. 143(5)(a) inserted (1.4.2000) by 1999 c. 9, s. 3(2); S.I. 1999/3440, art. 3
- F8** S. 143(6)-(6D) substituted for s. 143(6)-(9) (1.11.2015) by Water Act 2014 (c. 21), ss. 16(1), 94(3); S.I. 2015/1469, art. 4(a) (with art. 5(4)(5))

Modifications etc. (not altering text)

- C2** S. 143 applied (with modifications) (28.6.2013) by The Water Industry (Specified Infrastructure Projects) (English Undertakers) Regulations 2013 (S.I. 2013/1582), reg. 1(1)(b), Sch. 1 para. 11(2) (with reg. 1(1)(c)) (as amended (31.3.2017) by The Water Act 2014 (Consequential Amendments etc.) Order 2017 (S.I. 2017/506), arts. 1(1), 30(12)(b))

[^{F9}143A Regulations as to provisions to be included in charges schemes.

- (1) The provisions of any charges scheme under section 143 above must comply with any requirements prescribed by the Secretary of State by regulations.
- (2) Without prejudice to the generality of subsection (1) above, regulations under this section may—
 - (a) prescribe items with respect to which a consumer is, or is not, to be liable to pay a charge;
 - (b) make provision as to the matters by reference to which charges may be fixed and as to methods and principles to be adopted in calculating and imposing charges;
 - (c) require alternative bases of charging to be made available to consumers; and

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- (d) require special provision, including exemption from specified charges, to be made for the purpose of assisting individuals who are or would be liable to pay any charges and who fall within any class of individuals appearing to the Secretary of State to require special provision.
- (3) Regulations under this section imposing requirements for the purpose mentioned in subsection (2)(d) may—
- (a) prescribe the classes of persons for whom special provision is to be made in relation to any premises by reference to matters such as age, ill-health or disability, the age, ill-health or disability of any of their dependants or of any other persons who have their homes in the premises, or their financial circumstances;
 - (b) make provision as to the method by which a person may establish his entitlement to assistance under the regulations; and
 - (c) make provision as to responsibility for costs incurred for the purpose of establishing that entitlement.
- (4) The power to make regulations under this section may not be exercised for the purpose of limiting the total revenues of relevant undertakers from charges fixed by or in accordance with charges schemes.]

Textual Amendments

F9 S. 143A inserted (30.6.1999 for certain purposes and 23.12.1999 otherwise) by ss. 5, 17(2); [S.I. 1999/3440](#), [art. 2](#)

Modifications etc. (not altering text)

C3 S. 143A: certain functions transferred to the National Assembly for Wales (15.11.1999) by [S.I. 1999/2787](#), [art. 3](#)

[^{F10}143B] Rules about charges schemes

- (1) The Authority may issue rules about charges schemes under section 143.
- (2) Rules under this section may in particular—
 - (a) make provision about the types of charges that may be imposed;
 - (b) make provision about the amount or maximum amount, or the methods for determining the amount or maximum amount, of any type of charge;
 - (c) make provision about the principles for determining what types of charges may or may not be imposed;
 - (d) make provision about principles for determining the amount of any charge that may be imposed;
 - (e) require particular schemes of charges to be available in specified cases;
 - (f) make provision about the timing of payment of charges;
 - (g) require charges schemes to be published;
 - (h) make provision about how charges schemes are to be published.
- (3) The rules may provide for the reduction of charges under a charges scheme where conditions specified by the rules are satisfied.
- (4) Rules made by virtue of subsection (3) may in particular specify conditions about—

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- (a) taking steps for the purpose of reducing or managing water consumption;
 - (b) taking steps for the purpose of reducing or managing the discharge of matter from premises;
 - (c) taking steps for the purpose of reducing the volume of surface water entering public sewers or the rate at which it does so.
- (5) The provisions of charges schemes must comply with rules issued under this section.
- (6) The rules may make different provision for different cases, including different provision in relation to different, or different descriptions of, persons, circumstances or localities.
- (7) The power to make rules under this section may not be exercised for the purpose of limiting the total revenues of relevant undertakers from charges fixed by or in accordance with charges schemes.
- (8) The Authority may from time to time revise rules issued under this section and issue revised rules.
- (9) The Authority must issue revised rules if—
- (a) guidance is issued under section 143E, and
 - (b) the Authority, having regard to that guidance, considers that it is appropriate to revise the rules.
- (10) Revised rules may include provision for applying any of their revisions to charges schemes under section 143 made before the revised rules come into effect.

Textual Amendments

F10 Ss. 143B-143E inserted (15.7.2015 for the insertion of s. 143C(1)-(7), 1.11.2015 in so far as not already in force) by [Water Act 2014 \(c. 21\)](#), **ss. 16(2), 94(3)**; S.I. 2015/1469, arts. 2(a), 4(a) (with art. 5(4)(5))

Modifications etc. (not altering text)

C4 S. 143B applied (with modifications) by S.I. 2013/1582, Sch. 11(2A) (as inserted (31.3.2017) by [The Water Act 2014 \(Consequential Amendments etc.\) Order 2017 \(S.I. 2017/506\)](#), arts. 1(1), **30(12)(d)**)

143C Rules under section 143B: procedure

- (1) The Authority must have regard to guidance issued under section 143E in making rules under section 143B (as well as to any guidance issued under section 43 or 44 of the Flood and Water Management Act 2010).
- (2) Before issuing rules under section 143B, the Authority must—
- (a) prepare a draft of the proposed rules, and
 - (b) consult the relevant persons about the draft.
- (3) The relevant persons are—
- (a) the Secretary of State;
 - (b) the Welsh Ministers;
 - (c) the Council;
 - (d) any relevant undertakers likely to be affected by the rules;

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- (e) such other persons as the Authority thinks appropriate.
- (4) The Authority must specify the period (“the consultation period”) within which a person may make representations about the proposed rules.
- (5) Before rules under section 143B prepared by the Authority are issued, the Minister may direct the Authority not to issue the rules.
- (6) In subsection (5) “the Minister” means—
 - (a) the Secretary of State, so far as the rules in question affect relevant undertakers whose areas are wholly or mainly in England;
 - (b) the Welsh Ministers, so far as the rules in question affect relevant undertakers whose areas are wholly or mainly in Wales.
- (7) A direction under subsection (5) must be given within the period of 28 days beginning with the day after the end of the consultation period, and rules prepared by the Authority may not be issued before that period of 28 days has expired.
- (8) This section is subject to section 143D.

Textual Amendments

F10 Ss. 143B-143E inserted (15.7.2015 for the insertion of s. 143C(1)-(7), 1.11.2015 in so far as not already in force) by [Water Act 2014 \(c. 21\)](#), [ss. 16\(2\), 94\(3\)](#); [S.I. 2015/1469](#), arts. 2(a), 4(a) (with art. 5(4)(5))

Modifications etc. (not altering text)

C5 S. 143C applied (with modifications) by [S.I. 2013/1582](#), Sch. 11(2B) (as inserted (31.3.2017) by [The Water Act 2014 \(Consequential Amendments etc.\) Order 2017 \(S.I. 2017/506\)](#), arts. 1(1), [30\(12\)\(d\)](#))

143D Rules under section 143B: minor or urgent revisions

- (1) This section applies if the Authority proposes to issue revised rules under section 143B and, in the view of the Authority, the revision or each of the revisions proposed to be made is—
 - (a) a revision for which consultation is unnecessary, or
 - (b) a revision that it is necessary or desirable to make without delay.
- (2) Section 143C does not apply to the proposed revised rules.
- (3) Before issuing the revised rules, the Authority must give notice to the Minister of its intention to issue revised rules.
- (4) Before the revised rules are issued, the Minister may direct the Authority not to issue the revised rules.
- (5) A direction under subsection (4) must be given within the period of 14 days beginning with the day after the day on which notice is given under subsection (3), and the Authority may not issue the revised rules in question before—
 - (a) that period of 14 days expires, or
 - (b) the Minister notifies the Authority that no direction under subsection (4) will be given in relation to the revised rules,whichever is the sooner.

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- (6) Once the Authority has issued the revised rules, it must give notice as soon as reasonably practicable of—
- (a) the issuing of the revised rules, and
 - (b) as regards each revision contained in them, whether in the view of the Authority the revision falls within paragraph (a) or (b) of subsection (1).
- (7) Notice under subsection (6) is to be given to such persons as the Authority considers appropriate.
- (8) Unless the Authority gives notice that a revision in revised rules is in the view of the Authority a revision falling within subsection (1)(a), the revision ceases to have effect at the end of the period of six months beginning with the day after that on which the revised rules are issued.
- (9) In this section “the Minister” has the meaning given by section 143C.

Textual Amendments

F10 Ss. 143B-143E inserted (15.7.2015 for the insertion of s. 143C(1)-(7), 1.11.2015 in so far as not already in force) by [Water Act 2014 \(c. 21\)](#), **ss. 16(2)**, 94(3); S.I. 2015/1469, arts. 2(a), 4(a) (with art. 5(4)(5))

Modifications etc. (not altering text)

C6 S. 143D applied (with modifications) by S.I. 2013/1582, Sch. 11(2C) (as inserted (31.3.2017) by [The Water Act 2014 \(Consequential Amendments etc.\) Order 2017 \(S.I. 2017/506\)](#), arts. 1(1), **30(12)(d)**)

143E Rules under section 143B: guidance

- (1) The Minister may issue guidance as to the content of rules under section 143B.
- (2) Before issuing the guidance, the Minister must—
- (a) prepare a draft of the proposed guidance;
 - (b) consult the relevant persons about the draft.
- (3) The relevant persons are—
- (a) the Secretary of State;
 - (b) the Welsh Ministers;
 - (c) such other persons as the Minister thinks appropriate.
- (4) The Minister may from time to time revise the guidance and issue revised guidance.
- (5) Subsections (2) and (3) apply to revised guidance as they apply to the original guidance.
- (6) The Minister must arrange for the publication of guidance issued under this section.
- (7) In this section “the Minister” means—
- (a) the Secretary of State, in relation to relevant undertakers whose areas are wholly or mainly in England;
 - (b) the Welsh Ministers, in relation to relevant undertakers whose areas are wholly or mainly in Wales.]

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Textual Amendments

F10 Ss. 143B-143E inserted (15.7.2015 for the insertion of s. 143C(1)-(7), 1.11.2015 in so far as not already in force) by [Water Act 2014 \(c. 21\)](#), **ss. 16(2)**, 94(3); S.I. 2015/1469, arts. 2(a), 4(a) (with art. 5(4)(5))

Modifications etc. (not altering text)

C7 S. 143E applied (with modifications) by S.I. 2013/1582, Sch. 11(2D) (as inserted (31.3.2017) by [The Water Act 2014 \(Consequential Amendments etc.\) Order 2017 \(S.I. 2017/506\)](#), arts. 1(1), **30(12)(d)**)

144 Liability of occupiers etc. for charges.

- (1) Subject to the following provisions of this section and except in so far as provision to the contrary is made by any agreement to which the undertaker is a party—
 - (a) supplies of water provided by a water undertaker shall be treated for the purposes of this Chapter as services provided to the occupiers for the time being of any premises supplied; and
 - (b) sewerage services provided by a sewerage undertaker shall be treated for the purposes of this Chapter as provided to the occupiers for the time being of any premises which—
 - (i) are drained by a sewer or drain connecting, either directly or through an intermediate sewer or drain, with such a public sewer of the undertaker as is provided for foul water or surface water or both; or
 - (ii) are premises the occupiers of which have, in respect of the premises, the benefit of facilities which drain to a sewer or drain so connecting.
- (2) Subject to subsection (3) below, charges which, under the preceding provisions of this Chapter, are fixed in relation to any premises by reference to volume may be imposed so that a person is made liable in relation to those premises to pay charges for services provided by a relevant undertaker after that person has ceased to be the occupier of the premises.
- (3) A person shall not be made liable by virtue of subsection (2) above for any charges fixed in relation to any premises by any relevant undertaker, except where—
 - (a) he fails to inform the undertaker of the ending of his occupation of the premises at least two working days before he ceases to occupy them; and
 - (b) the charges are in respect of a period ending no later than with the first relevant day.
- (4) For the purposes of subsection (3) above, “the first relevant day”, in relation to a case in which a person has ceased to be the occupier of any premises in relation to which charges are fixed by a relevant undertaker, means whichever of the following first occurs after he ceases to occupy the premises, that is to say—
 - (a) where that person informs the undertaker of the ending of his occupation of the premises less than two working days before, or at any time after, he ceases to occupy them, the twenty-eighth day after he so informs the undertaker;
 - (b) any day on which any meter would normally have been read in order for the amount of the charges to be determined;
 - (c) any day on which any other person informs the undertaker that he has become the new occupier of the premises.

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(5) Where—

- (a) any person who is the occupier of any premises to which a supply of water is provided by a water undertaker has served notice on the undertaker for the purposes of section 62 above; and
- (b) that notice is given otherwise than in connection with that person’s ceasing to be the occupier of the premises in a case in which provision is made by virtue of subsection (2) above for a person who has ceased to be the occupier of the premises to be made liable for any charges,

then, notwithstanding that that person continues to be the occupier of those premises, he shall not be liable to the undertaker (otherwise than in pursuance of a demand for a supply made since the service of the notice) for any charges in respect of any supply of water to those premises after the appropriate time.

(6) In subsection (5) above “the appropriate time”, in relation to a case in which a notice has been served for the purposes of section 62 above, means whichever is the later of—

- (a) the expiry of the notice; and
- (b) the end of the period of two working days beginning with the service of the notice.

(7) In this section any reference to two working days is a reference to a period of forty-eight hours calculated after disregarding any time falling on—

- (a) a Saturday or Sunday; or
- (b) Christmas Day, Good Friday or any day which is a bank holiday in England and Wales under the ^{M1}Banking and Financial Dealings Act 1971.

(8) Where, in the case of any premises—

- (a) the person who was liable, immediately before 1st September 1989, to pay charges in respect of a supply of water to those premises was the owner of those premises, rather than the occupier;
- (b) that person was so liable (under section 54 of Schedule 3 to the ^{M2}Water Act 1945 or any other local statutory provision) otherwise than by virtue of an agreement; and
- (c) the person who was in fact the occupier of the premises on that date has not ceased to be the occupier before the coming into force of this Act,

then the person who is the owner from time to time of those premises shall continue, until the person mentioned in paragraph (c) above does cease to be the occupier of the premises, to be the person liable and, accordingly, shall be treated for the purposes of this section as if he were the occupier of the premises.

Modifications etc. (not altering text)

- C8** S. 144 applied (with modifications) (28.6.2013) by [The Water Industry \(Specified Infrastructure Projects\) \(English Undertakers\) Regulations 2013](#) (S.I. 2013/1582), reg. 1(1)(b), **Sch. 1 para. 11(3)** (with reg. 1(1)(c)) (as amended (31.3.2017) by [The Water Act 2014 \(Consequential Amendments etc.\) Order 2017](#) (S.I. 2017/506), arts. 1(1), **30(12)(e)**)

Marginal Citations

- M1** 1971 c. 80.
M2 1945 c. 42.

Changes to legislation:

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

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

- Pt. 3 Ch. 2B inserted by [2014 c. 21 s. 12](#)
- s. 17(2)(aa) inserted by S.I. 2019/93, Sch. 1 para. 4(4)(b) (as substituted) by S.I. [2019/1245 reg. 21](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 17A(c) repealed by [2014 c. 21 Sch. 5 para. 4\(2\)\(c\)](#)
- s. 17A(d) repealed by [2014 c. 21 Sch. 5 para. 4\(2\)\(c\)](#)
- s. 17A(2)(ba) and word inserted by [2014 c. 21 Sch. 5 para. 4\(2\)\(b\)](#)
- s. 17R(2)(aa) inserted by S.I. 2019/93, Sch. 1 para. 4(7)(b) (as substituted) by S.I. [2019/1245 reg. 21](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 17AA(1)(ba)(bb) inserted by [2014 c. 21 Sch. 5 para. 5\(2\)](#)
- s. 17BA(5A) inserted by [2014 c. 21 Sch. 5 para. 7\(3\)](#)
- s. 17HA(9)(b)(ia) inserted by [2014 c. 21 Sch. 5 para. 16\(2\)](#)
- s. 23(2AA) inserted by [2014 c. 21 Sch. 7 para. 35\(4\)](#)
- s. 23(8)(9) inserted by [2014 c. 21 Sch. 7 para. 35\(10\)](#)
- s. 39E-39H inserted by [2021 c. 30 s. 78\(7\)](#)
- s. 87(7C)-(7F) inserted by [2012 c. 7 s. 35\(6\)](#)
- s. 94A-94E inserted by [2021 c. 30 s. 79](#)
- s. 95ZA(6) inserted by [2014 c. 21 Sch. 5 para. 39\(4\)](#)
- s. 96ZA(2)-(5) substituted for s. 96ZA(2) by [2014 c. 21 Sch. 5 para. 40](#)
- s. 106B(3A) inserted by [2014 c. 21 Sch. 7 para. 94](#)
- s. 117G(2)(aa) inserted by [2014 c. 21 Sch. 5 para. 41\(2\)](#)
- s. 117G(4)-(4D) substituted for s. 117(4) by [2014 c. 21 Sch. 5 para. 41\(3\)](#)
- s. 117G(6)(aa) inserted by [2014 c. 21 Sch. 5 para. 41\(4\)](#)
- s. 117K(2)(aa) inserted by [2014 c. 21 Sch. 5 para. 42\(2\)](#)
- s. 117K(5)(5A) substituted for s. 117(5) by [2014 c. 21 Sch. 5 para. 42\(3\)](#)
- s. 117L(9) inserted by [2014 c. 21 Sch. 5 para. 43\(3\)](#)
- s. 117N(4)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(2\)](#)
- s. 117N(8)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(3\)](#)
- s. 117N(11)(aa) inserted by [2014 c. 21 Sch. 5 para. 45\(4\)](#)
- s. 117O(4)(aa) inserted by [2014 c. 21 Sch. 5 para. 46\(2\)](#)
- s. 117O(8)(aa) inserted by [2014 c. 21 Sch. 5 para. 46\(3\)](#)
- s. 117S(7)-(9) inserted by [2014 c. 21 Sch. 5 para. 49](#)
- s. 119(2)(ab) inserted by [2003 c. 37 s. 89\(1\)\(a\)](#)
- s. 119(3) inserted by [2003 c. 37 s. 89\(1\)\(b\)](#)
- s. 121(1)(ba) inserted by [2003 c. 37 s. 89\(2\)\(a\)](#)
- s. 141DA inserted by [2021 c. 30 s. 81](#)
- s. 141DC inserted by [2021 c. 30 s. 83](#)
- s. 177K(7)(aa) inserted by [2014 c. 21 Sch. 5 para. 42\(4\)](#)
- s. 207D and cross-heading inserted by [2014 c. 21 s. 39](#)
- s. 207D(5) word repealed by [2014 c. 21 Sch. 5 para. 52\(a\)](#)

- s. 207D(5) words inserted by 2014 c. 21 Sch. 5 para. 52(b)
- s. 213(1ZA) inserted by 2014 c. 21 Sch. 7 para. 119(3)
- s. 213(1ZA) repealed by 2014 c. 21 Sch. 5 para. 53