

Acquisition of Land Act 1981

1981 CHAPTER 67

PART I

GENERAL

Modifications etc. (not altering text)

C1 Pt. 1 applied (with modifications) (12.8.2012) by The Hinkley Point (Temporary Jetty) (Land Acquisition) Order 2012 (S.I. 2012/1924), arts. 1, 5, 10

1 Application of Act.

(1) In this Act "compulsory purchase" means a compulsory purchase of land, being-

- (a) a compulsory purchase to which this Act applies by virtue of any other enactment, whether or not passed or made before this Act, or
- (b) a compulsory purchase under an enactment specified in subsection (2) below.

(2) The enactments referred to in subsection (1)(b) above are—

section 2 of the ^{M1}Metropolitan Police Act 1886, section 1(3) of the ^{M2}Military Lands Act 1892, sections 25(1) and 39(1) of the ^{M3}Small Holdings and Allotments Act 1908, section 5(1) of the ^{M4}Development and Road Improvement Funds Act 1909 as it applies to acquisition by local authorities (as defined in section 7(1) of this Act) or the Secretary of State, ^{F1}... F²... [^{F3}section 530(1) of the Education Act 1996],

(3) In this section "enactment" includes any statutory instrument.

F1 Words in s. 1(2) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 3 F2 Words repealed by Water Act 1989 (c. 15, SIF 130), s. 190, Sch. 27 Pt. I (with ss. 58(7), 101(1),

- 141(6), 160(1)(2)(4), 163, 189(4)-(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 41(1), 57(6), 58)F3Words in s. 1(2) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), Sch. 37 Pt. I para. 50 (with
- ss. 1(4))

Marginal Citations

- **M1** 1886 c. 22.
- **M2** 1892 c. 43.
- M3 1908 c. 36.
- **M4** 1909 c. 47.

Compulsory purchase

2 **Procedure for authorisation.**

- (1) The authorisation of a compulsory purchase shall be conferred by an order (in this Act called a "compulsory purchase order").
- [^{F4}(2) A compulsory purchase order authorising a compulsory purchase by an authority other than a Minister is to be—
 - (a) made by that authority,
 - (b) submitted to the confirming authority, and
 - (c) confirmed in accordance with Part 2 of this Act.]
 - (3) A compulsory purchase order authorising a compulsory purchase by a Minister shall be made by the Minister in accordance with Schedule 1 to this Act.

Textual Amendments

F4 S. 2(2) substituted (6.4.2018 for specified purposes, 6.4.2019 in so far as not already in force) by Housing and Planning Act 2016 (c. 22), ss. 181(3), 216(3); S.I. 2018/251, reg. 4(b) (with reg. 5); S.I. 2019/427, reg. 3 (with reg. 4)

Modifications etc. (not altering text)

C2 S. 2 excluded by 1975 c. 70, Sch. 4 para. 1(2) (as substituted (1.4.2006) by The Welsh Development Agency (Transfer of Functions to the National Assembly for Wales and Abolition) Order 2005 (S.I. 2005/3226), arts. 1(2), 7, Sch. 1 para. 33(1) (with art. 3(1)))

[^{F5}2A Tunnels etc

- (1) A compulsory purchase order may provide that in the following provisions, a reference to land (however expressed) does not include specified land that is at least 9 metres or more below the surface.
- (2) The provisions mentioned in subsection (1) are—
 - (a) Schedule 2A of the Compulsory Purchase Act 1965 (objection to division of land),

- (b) any substituted version of that Schedule that applies by virtue of provision made by or under any Act, and
- (c) Schedule A1 to the Compulsory Purchase (Vesting Declarations) Act 1981 (objection to division of land).]

Textual Amendments

F5 S. 2A inserted (3.2.2017) by Housing and Planning Act 2016 (c. 22), s. 216(3), **Sch. 17 para. 9**; S.I. 2017/75, reg. 3(g)

3 Minerals.

Schedule 2 to this Act (exception of minerals from purchases etc.) shall have effect.

4 Assessment of compensation.

- (1) In relation to a compulsory purchase the ^{M5}Land Compensation Act 1961 shall have effect subject to the provisions of this section.
- (2) The [^{F6}Upper Tribunal] shall not take into account any interest in land, or any enhancement of the value of any interest in land, by reason of any building erected, work done or improvement or alteration made, whether on the land purchased or on any other land with which the claimant is, or was at the time of the erection, doing or making of the building, works, improvement or alteration, directly or indirectly concerned, if the [^{F6}Upper Tribunal] is satisfied that the creation of the interest, the erection of the building, the doing of the work, the making of the improvement or the alteration, as the case may be, was not reasonably necessary and was undertaken with a view to obtaining compensation or increased compensation.

Textual Amendments

F6 Words in s. 4(2) substituted (1.6.2009) by The Transfer of Tribunal Functions (Lands Tribunal and Miscellaneous Amendments) Order 2009 (S.I. 2009/1307), art. 1, **Sch. 1 para. 150** (with Sch. 5)

Modifications etc. (not altering text)

- C3 S. 4 applied (with modifications) by Water Act 1989 (c. 15, SIF 130), s. 155(3)(4)(7), Sch. 20 para. 6(1)(b)(c) (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), 58)
- C4 S. 4 applied by Dartford-Thurrock Crossing Act 1988 (c. 20, SIF 59), ss. 2(2), 19, Sch. 2 Pt. II para. 6
 S. 4 applied (5.11.1993) by 1993 c. 42, s. 5, Sch. 4 para. 4 (with s. 30(1), Sch. 2 para. 9).
- C5 S. 4 modified (13. 2. 1992) by Severn Bridges Act 1992 (c. 3), s. 2(6), Sch. 2 Pt. II para.5 S. 4 modified (28.7.1998) by 1998 c. iv, s. 9 (with s. 41)
- C6 S. 4 applied (with modifications) (1.12.1991) by Water Industry Act 1991 (c. 56, SIF 130), ss. 167, 223(2), Sch. 11 para. 6(1)(b) (with ss. 82(3), 186(1), 222(1), Sch. 14 para. 6)
 S. 4 applied (with modifications) (1.12.1991) by Water Resources Act 1991 (c. 57, SIF 130), ss. 168, 225(2), Sch. 19 para. 6(1)(b) (with ss. 16(6), 179, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)
- C7 S. 4 extended (18.12.1996) by 1996 c. 61, s. 4, Sch. 4 Pt. III para. 16
- C8 S. 4 applied (12.8.2002) by The Channel Tunnel Rail Link (Thames Tunnel Approach) Order 2002 (S.I. 2002/1943), art. 7
- C9 S. 4 applied (22.7.2008) by Crossrail Act 2008 (c. 18), Sch. 6 para. 20

- C10 S. 4 modified (23.2.2017) by High Speed Rail (London West Midlands) Act 2017 (c. 7), s. 70(1), Sch. 6 para. 4(1)
- C11 S. 4 modified (11.2.2021) by High Speed Rail (West Midlands Crewe) Act 2021 (c. 2), s. 64(1), Sch. 7 para. 4(1)

Marginal Citations M5 1961 c. 33.

Supplemental

5 Local inquiries.

- (1) For the purposes of the execution of his powers and duties under this Act, a Minister may cause to be held such public local inquiries as are directed by this Act and such other public local inquiries as he may think fit.
- (2) Subsections (2) and (3) of section 250 of the ^{M6}Local Government Act 1972 (giving of evidence on inquiries) shall apply to a public local inquiry held in pursuance of this Act.
- (3) In relation to—
 - (a) a proposed acquisition of land by an authority other than a Minister, or
 - (b) the proposed extinction under Part VI of this Act of a right of way over land acquired or proposed to be acquired by an authority other than a Minister,

subsections (4) and (5) of the said section 250 (defraying of costs of inquiries) shall apply to a public local inquiry held in pursuance of this Act.

- [^{F7}(4) In relation to each of the matters mentioned in paragraphs (a) and (b) of subsection (3), section 250(5) of the Local Government Act 1972 also applies—
 - (a) where arrangements are made for a public local inquiry to be held in England in pursuance of this Act but the inquiry does not take place;
 - (b) to the costs of a party to a public local inquiry held in England in pursuance of this Act who does not attend the inquiry.]

Textual Amendments

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    F7 S. 5(4) inserted (25.6.2013) by Growth and Infrastructure Act 2013 (c. 27), ss. 3, 35(1); S.I. 2013/1488, art. 3(b) (with art. 8(1))
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Marginal Citations

M6 1972 c. 70.

[^{F8}5A Power to require information

- (1) This section applies to information about land in relation to which an acquiring authority is entitled to exercise a power of compulsory purchase.
- (2) The acquiring authority may serve a notice on a person mentioned in subsection (4) requiring him to give to the authority in writing the following information—
 - (a) the name and address of any person he believes to be an owner, lessee, tenant (whatever the tenancy period) or occupier of the land;

- (b) the name and address of any person he believes to have an interest in the land.
- (3) The power in subsection (2) is exercisable for the purpose of enabling the acquiring authority to acquire the land.
- (4) The persons are—
 - (a) the occupier of the land;
 - (b) any person who has an interest in the land either as freeholder, mortgagee or lessee;
 - (c) any person who directly or indirectly receives rent for the land;
 - (d) any person who, in pursuance of an agreement between himself and a person interested in the land, is authorised to manage the land or to arrange for the letting of it.
- (5) The notice must specify the period within which the information must be given to the acquiring authority (being a period of not less than 14 days beginning with the day on which the notice is served).
- (6) The notice must also specify or describe—
 - (a) the land,
 - (b) the compulsory purchase power, and
 - (c) the enactment which confers the power.

(7) The notice must be in writing.

(8) Section 6(4) does not apply to notices to be served under this section.

Textual Amendments

F8 Ss. 5A, 5B inserted (31.10.2004) by Planning and Compulsory Purchase Act 2004 (c. 5), **s. 105(2**); S.I. 2004/2593, art. 2(a)

Modifications etc. (not altering text)

- C12 S. 5A power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 2 para. 8(2)(a) (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2
- C13 S. 5A modified (11.2.2021) by High Speed Rail (West Midlands Crewe) Act 2021 (c. 2), s. 64(1), Sch. 7 para. 4(2)

5B Offences relating to information

- (1) A person commits an offence if he fails without reasonable excuse to comply with a notice served on him under section 5A.
- (2) A person commits an offence if, in response to a notice served on him under section 5A—
 - (a) he gives information which is false in a material particular, and
 - (b) when he does so, he knows or ought reasonably to know that the information is false.
- (3) If an offence under this section committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of—

- (a) a director, manager, secretary or other similar officer of the body corporate, or
- (b) a person purporting to act in any such capacity,

he, as well as the body corporate, is guilty of that offence and liable to be proceeded against accordingly.

- (4) The reference in subsection (3) to a director must be construed in accordance with section 331(2) of the Town and Country Planning Act 1990.
- (5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 5 on the standard scale.]

Textual Amendments

F8 Ss. 5A, 5B inserted (31.10.2004) by Planning and Compulsory Purchase Act 2004 (c. 5), s. 105(2); S.I. 2004/2593, art. 2(a)

Modifications etc. (not altering text)

C14 S. 5B power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 2 para. 8(2)(b) (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

6 Service of documents.

- (1) Any notice or other document required or authorised to be served under this Act may be served on any person either by delivering it to him, or by leaving it at his proper address, or by post, so however that the document shall not be duly served by post unless it is sent by registered letter, or by the recorded delivery service.
- (2) Any such document required or authorised to be served upon an incorporated company or body shall be duly served if it is served upon the secretary or clerk of the company or body.
- (3) For the purposes of this section and of section 7 of the ^{M7}Interpretation Act 1978 the proper address of any person upon whom any such document as aforesaid is to be served shall, in the case of the secretary or clerk of any incorporated company or body, be that of the registered or principal office of the company or body, and in any other case be the last known address of the person to be served:

Provided that where the person to be served has furnished an address for service, his proper address for the purposes aforesaid shall be the address furnished.

(4) If the authority or Minister having jurisdiction to make the order in connection with which the document is to be served is satisfied that reasonable inquiry has been made and that it is not practicable to ascertain the name or address of an owner, lessee [^{F9}, tenant] or occupier of land on whom any such document as aforesaid is to be served, the document may be served by addressing it to him by the description of "owner", "lessee" [^{F10}, "tenant"] or "occupier" of the land (describing it) to which it relates, and by delivering it to some person on the [^{F11}land or, if there is no person on the land to whom it may be delivered, by leaving it or a copy of it on or near the land].

Textual Amendments

- **F9** Word in s. 6(4) inserted (6.8.2004 for specified purposes, 31.10.2004 in so far as not already in force) by Planning and Compulsory Purchase Act 2004 (c. 5), s. 100(2)(a) (with s. 100(8)); S.I. 2004/2097, art. 2; S.I. 2004/2593, art. 2(a)
- **F10** Word in s. 6(4) inserted (6.8.2004 for specified purposes, 31.10.2004 in so far as not already in force) by Planning and Compulsory Purchase Act 2004 (c. 5), s. 100(2)(b) (with s. 100(8)); S.I. 2004/2097, art. 2; S.I. 2004/2593, art. 2(a)
- F11 Words in s. 6(4) substituted (25.09.1991) by Planning and Compensation Act 1991 (c. 34, SIF 28:1), s. 70, Sch. 15, para8; S.I. 1991/2067, art.3.

Modifications etc. (not altering text)

- C15 S. 6 applied (13. 2. 1992) by British Railways Act 1992 (c. i), s.17(2).
- C16 S. 6 applied (with modifications) (18.12.1996) by 1996 c. 61, s. 2, Sch. 2 paras. 6(8), 7(8)
 S. 6 applied (with modifications) (21.7.1994) by 1994 c. xi, s. 23(2)(with s. 39)
 - S. 6 applied (with modifications) (21.7.1994) by 1994 c. xv, s. 22(b)(with s. 47)
- C17 S. 6 applied (with modifications) (22.7.2008) by Crossrail Act 2008 (c. 18), Sch. 2 paras. 5(8), 6(8)

Marginal Citations

M7 1978 c. 30.

Interpretation

7 Interpretation.

(1) In this Act, except where the context otherwise requires—

"acquiring authority", in relation to a compulsory purchase, means the Minister, local authority or other person who may be authorised to purchase the land compulsorily,

[^{F12}"appropriate website", in relation to a notice about a proposed compulsory purchase, means a website which members of the public could reasonably be expected to find on searching on the internet for information about the scheme or project that underlies the proposed purchase,]

"compulsory purchase order" means an order under section 2(1) above,

"confirming authority", in relation to a compulsory purchase, means, where the acquiring authority is not a Minister, the Minister having power to authorise the acquiring authority to purchase the land compulsorily, "land"—

- (a) includes messuages, tenements and hereditaments, and
- (b) in relation to compulsory purchase under any enactment, includes anything falling within any definition of the expression in that enactment,

"local authority" means-

- ^{F13}(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (a1) [^{F14}the London Fire Commissioner;]
- (aa) [^{F15}a fire and rescue authority in Wales constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;]

- (b) a levying body within the meaning of section 74 of [^{F16}the Local Government Finance Act 1988];
- (c) a body as regards which section 75 of that Act applies;
- (d) any joint board or joint committee if all the constituent authorities are such authorities as are described in paragraphs (a) to (c); and
- (e) the Honourable Society of the Inner Temple or the Honourable Society of the Middle Temple,

"National Trust" means the National Trust for Places of Historic Interest or Natural Beauty incorporated by the ^{M8}National Trust Act 1907,

"owner" in relation to any land, means a person, other than a mortgagee not in possession, who is for the time being entitled to dispose of the fee simple of the land, whether in possession or in reversion, and includes also a person holding or entitled to the rents and profits of the land under a lease or agreement, the unexpired term whereof exceeds three years [^{F17} and a person who would have power to sell and convey or release the land to the acquiring authority if a compulsory purchase order were operative],

"prescribed": see subsection (2) below.

[^{F18}"universal service provider" has the same meaning as in [^{F19}Part 3 of the Postal Services Act 2011]; and references to the provision of a universal postal service shall be construed in accordance with [^{F20}that Part].]

- (2) Anything which, by Part II or III of this Act, or Schedule 1 or 3 of this Act, is required or authorised to be prescribed shall be prescribed by regulations made by the Secretary of State by statutory instrument.
- [^{F21}(3) But an instrument containing regulations made for the purposes of section 13A or paragraph 4A of Schedule 1 is subject to annulment in pursuance of a resolution of either House of Parliament.]

Subordinate Legislation Made

s. 7 power exercised by S.I. 1982/6, 1990/613

Textual Amendments

P1

- **F12** Words in s. 7(1) inserted (31.1.2024 for specified purposes) by Levelling-up and Regeneration Act 2023 (c. 55), ss. 181(2), 255(7) (with s. 247); S.I. 2024/92, reg. 2(j)
- F13 S. 7(1): in definition of "local authority" paras. (a)(aa) substituted (2.11.1992) for para. (a) by Local Government Finance Act 1992 (c. 14), s. 117(1), Sch. 13 para. 52; S.I. 1992/2454, art. 2
- F14 Words in s. 7(1) substituted (31.1.2017 for specified purposes, 1.4.2018 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), Sch. 2 para. 63; S.I. 2018/227, reg. 4(c)
- F15 Words in s. 7(1) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, Sch. 1 para. 53(1)(2); S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F16 Words in s. 7(1) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, Sch. 1 para. 53(1)(3); S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F17 Words in s. 7 (definition of "owner") inserted (25.9.1991) by Planning and Compensation Act 1991 (c. 34, SIF 28:1), s. 70, Sch. 15 para. 9; S.I. 1991/2067, art. 3
- F18 S. 7(1): definition of "universal service provider" inserted (26.3.2001 subject to art. 1(3) of the amending S.I.) by S.I. 2001/1149, arts. 1, 54(2)
- F19 Words in s. 7(1) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), Sch. 12 para. 110(a); S.I. 2011/2329, art. 3

- **F20** Words in s. 7(1) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 110(b)**; S.I. 2011/2329, art. 3
- F21 S. 7(3) added (6.8.2004 for specified purposes, 31.10.2004 in so far as not already in force) by Planning and Compulsory Purchase Act 2004 (c. 5), s. 100(3) (with s. 100(8)); S.I. 2004/2097, art. 2; S.I. 2004/2593, art. 2(a)

Marginal Citations

M8 1907 c. cxxxvi

8 Statutory undertakers.

(1) In this Act, unless the context otherwise requires, "statutory undertakers" means-

- (a) any person authorised by any enactment to construct, work or carry on—
 - (i) any railway, light railway, tramway, road transport, water transport, canal or inland navigation undertaking, or
 - (ii) any dock, harbour, pier or lighthouse undertaking, or
 - (iii) any undertaking for the supply of . . . ^{F22}, . . . ^{F23}, [^{F24}or hydraulic power], or
- (b) F²⁵ the Civil Aviation Authority [^{F26} or a person who holds a licence under Chapter I of Part I of the Transport Act 2000 (to the extent that the person is carrying out activities authorised by the licence)], or
- (c) $[^{F27}a \text{ universal service provider in connection with the provision of a universal postal service] ... <math>^{F28}$,

and in this subsection "enactment" means any Act or any order or scheme made under or confirmed by an Act.

- [^{F29}(1ZA) The undertaking of a person who holds a licence under Chapter I of Part I of the Transport Act 2000 shall not be considered to be a statutory undertaking for the purposes of this Act except to the extent that it is the person's undertaking as licence holder; and references in this Act to the person's undertaking shall be construed accordingly.]
 - [^{F30}(1A) The undertaking of a universal service provider so far as relating to the provision of a universal postal service shall be taken to be his statutory undertaking for the purposes of this Act; and references in this Act to his undertaking shall be construed accordingly.]

 - (3) In this Act "the appropriate Minister" means, in relation to any statutory undertakers, the Secretary of State.
 - (4) If any question arises under this Act which Minister is the appropriate Minister, the question shall be determined by the Treasury.

Textual Amendments

- F22 Word repealed by Electricity Act 1989 (c. 29, SIF 44:1), s. 112(4), Sch. 18
- F23 Word repealed by Gas Act 1986 (c. 44, SIF 44:1, 2), s. 67(4), Sch. 9 Pt. I
- **F24** Words substituted by Water Act 1989 (c. 15, SIF 130), s. 190, Sch. 25 para. 65 (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), 58)

- F25 Words repealed by Airports Act 1986 (c. 31, SIF 9), s. 83(5), Sch. 6 Pt. I
- F26 Words in s. 8(1)(b) inserted (21.12.2001) by S.I. 2001/4050, art. 2, Sch. para 5(a)(i)
- F27 Words in s. 8(1)(c) substituted (26.3.2001 subject to art. 1(3) of the amending S.I.) by S.I. 2001/1149, arts. 1(3), 54(3)(a)
- **F28** Words repealed by Telecommunications Act 1984 (c. 12, SIF 96), Sch. 4 para. 3(1), s. 109(1)(4)(6), Sch. 5 para. 45 and Sch. 7 Pt. I
- **F29** S. 8(1ZA) inserted (21.12.2001) by S.I. 2001/4050, art. 2, Sch. para. 5(a)(ii)
- **F30** S. 8(1A) inserted (26.3.2001 subject to art. 1(3) of the amending S.I.) by S.I. 2001/1149, arts. 1(3), 54(3)(b)
- F31 S. 8(2) repealed by Airports Act 1986 (c. 31, SIF 9), s. 83(5), Sch. 6 Pt. I

9 Land held inalienably.

For the removal of doubt it is hereby declared that any power conferred-

- (a) under this Act, or
- (b) by or under the Acquisition of Land (Authorisation Procedure) Act 1946, or any enactment passed before the commencement of that Act,

to purchase land compulsorily is, except in so far as any express provision of any such enactment restricts the exercise of the power, exercisable notwithstanding any other enactment providing that the land shall be inalienable.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Acquisition of Land Act 1981. 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 the whole Act associated Parts and Chapters:

- Act applied by 2023 asc 3 s. 43(2)
- Act applied by 2023 asc 3 s. 45(2)
 Act applied by 2023 asc 3 s. 50(13)
- Act applied by 2023 asc 3 s. 137(6)

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

- s. 7(4) inserted by 2023 c. 55 Sch. 18 para. 3(2)(b)
- s. 13A(1A)-(1I) substituted for s. 13A(2)-(6) by 2023 c. 55 s. 182(2)
- s. 13BA inserted by 2023 c. 55 s. 183(2)
- s. 14A(2A) inserted by 2023 c. 55 s. 190(1)(b)
- s. 15(4)(ba) inserted by 2023 c. 55 s. 183(3)(c)
- s. 15(4B)-(4F) inserted by 2023 c. 55 s. 183(3)(d)
- s. 15A and cross-heading inserted by 2023 c. 55 s. 190(1)(c)
- s. 26(1A)-(3) substituted for s. 26(1)(2) by 2023 c. 55 Sch. 18 para. 3(3)
- Sch. 1 para. 4AA inserted by 2023 c. 55 Sch. 19 para. 3(2)
- Sch. 1 para. 6(4)(ba) inserted by 2023 c. 55 Sch. 19 para. 3(3)(c)
- Sch. 1 para. 6(4B)-(4D) inserted by 2023 c. 55 Sch. 19 para. 3(3)(d)
- Sch. 1 para. 4A(1A)-(1J) substituted for Sch. 1 para. 4A(2)-(8) by 2023 c. 55 Sch. 19 para. 2(2)
- Sch. 2A inserted by 2023 c. 55 s. 190(1)(d)