## SCHEDULES

# F1 SCHEDULE 10

[F2COMPETITION TEST: FUNCTIONS AND AGREEMENTS RELATING TO BUSES]

#### **Textual Amendments**

- F1 Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), Sch.1 (with Sch. 3 paras. 2, 4, 6)
- F2 Sch. 10 heading substituted (9.2.2009 for E., 1.4.2009 for W.) by Local Transport Act 2008 (c. 26), s. 134(4), Sch. 2 para. 16; S.I. 2009/107, art. 2(2), Sch. 2 Pt. 1; S.I. 2009/579, art. 2(d)
- The MI Social Security Act 1986 shall be amended as mentioned in the following provisions of this Schedule.

# **Marginal Citations**

M1 1986 c. 50.

- 2 (1) Section 20 (income-related benefits) shall be amended as follows.
  - (2) In subsection (1) the word "and" shall be omitted and at the end of the subsection there shall be inserted "and
    - (d) community charge benefits."
  - (3) After subsection (8) there shall be inserted—
    - "(8A) A person is entitled to a community charge benefit in respect of a particular day falling after 31 March 1990 if each of the three conditions set out in subsections (8B) to (8E) below is fulfilled.
    - (8B) In relation to England and Wales, the first condition is that—
      - (a) for the day the person concerned is shown, in a charging authority's community charges register, as subject to a personal community charge of the authority and is not there shown as undertaking a full-time course of education on the day, or
      - (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay an amount under section 9 of the 1988 Act (collective community charge contributions).
    - (8C) In relation to Scotland, the first condition is that—
      - (a) in respect of the day the person concerned is shown, in a community charges register, as being liable to pay the personal community

- charge and is not there shown as undertaking a full-time course of education or nursing education on the day, or
- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act.
- (8D) The second condition is that there is an appropriate maximum community charge benefit in the case of the person concerned.
- (8E) The third condition is that—
  - (a) the day falls within a week in respect of which the person concerned has no income,
  - (b) the day falls within a week in respect of which his income does not exceed the applicable amount, or
  - (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B.
- (8F) As regards a person—
  - (a) amount A is the appropriate maximum community charge benefit in his case, and
  - (b) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (8G) In respect of the same day, a person shall be entitled to a separate community charge benefit in respect of each charge or contribution period concerned (if more than one).
- (8H) But regulations may provide that if—
  - (a) a person would (apart from the regulations) be entitled, in respect of the same day, to separate community charge benefits, and
  - (b) the circumstances are such as are prescribed,

he shall not be entitled to such one of the benefits as may be identified in accordance with prescribed rules."

- (4) After subsection (9) there shall be inserted—
  - "(9A) Subsection (9) above does not prevent different members of the same family becoming entitled to different community charge benefits by virtue of their fulfilling the conditions in respect of different charges or of different contribution periods."
- (5) In subsection (11)—
  - (a) before the definition of child there shall be inserted—

""chargeable financial year" has the same meaning as in the 1988 Act;

"charging authority" has the same meaning as in the 1988 Act;"

(b) after the definition of child there shall be inserted—

""contribution period", in relation to England and Wales, has the same meaning as in section 9 of the 1988 Act;

"contribution period", in relation to Scotland, means a continuous period of residence in any premises (which falls in a chargeable

> financial year) in respect of each day of which a person is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act;"

- (c) after the definition of family there shall be inserted—
  - ""levying authority" has the same meaning as in the 1987 Act;"
- after the definition of married couple there shall be inserted— (d)
  - ""the 1987 act" means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;
  - "the 1988 Act" means the Local Government Finance Act 1988;"
- after the definition of unmarried couple there shall be inserted—
  - ""week", in relation to community charge benefits, means a period of seven days beginning with a Monday."

- (1) Section 21 (amount of entitlement) shall be amended as follows. 3
  - (2) After subsection (5) there shall be inserted—
    - "(5A) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(a) or (b) above applies, the amount to which he is entitled shall be the amount which is the appropriate maximum community charge benefit in his case.
    - (5B) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(c) above applies, the amount to which he is entitled shall be found by deducting amount B from amount A, where "amount A" and "amount B" have the meanings given by section 20(8F) above."
  - (3) In subsection (6) after paragraph (b) there shall be inserted—
    - "(c) the appropriate maximum community charge benefit,".

- (1) Section 22 (calculation) shall be amended as follows. 4
  - (2) In subsection (3) for "and housing benefit" there shall be substituted ", housing benefit and any community charge benefit ".
  - (3) After subsection (8) there shall be inserted—
    - "(8A) A person's income in respect of a week shall be calculated in accordance with prescribed rules; and the rules may provide for the calculation to be made by reference to an average over a period (which need not include the week concerned)."

5 The following shall be inserted after section 22—

## "22A Couples.

- (1) As regards any case where a person is a member of a married or unmarried couple throughout a particular day, regulations may make such provision as the Secretary of State sees fit as to—
  - (a) the entitlement of the person to a community charge benefit in respect of the day, and
  - (b) the amount to which he is entitled.
- (2) Nothing in subsections (3) to (8) below shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.
- (4) The regulations may provide that, for the purpose of calculating in the case of the person concerned the matters mentioned in subsection (5) below, prescribed amounts relating to the person and his partner are to be aggregated and the aggregate is to be apportioned.
- (5) The matters are income, capital, the applicable amount, and the appropriate maximum community charge benefit.
- (6) The regulations may—
  - (a) amend section 31B(6) below so as to allow for disregarding the whole or part of any pension payable to the partner of the person concerned in determining the latter's income;
  - (b) amend section 31B(7) below accordingly.
- (7) The regulations may contain different provision as to the following different cases—
  - (a) cases where the first condition is fulfilled on the day concerned by the person concerned but not by his partner;
  - (b) cases where the first condition is fulfilled on the day concerned by the person concerned and by his partner.
- (8) The regulations may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient.
- (9) In this section—
  - (a) references to a person's partner are to the other member of the couple concerned, and
  - (b) references to the first condition are to the condition mentioned in section 20(8B) or (8C) above (as the case may be).

#### 22B Polygamous marriages.

(1) This section applies to any case where throughout a particular day a person (the person in question) is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and this section applies whether or

- not either party to the marriage has for the time being any spouse additional to the other party.
- (2) For the purposes of section 22A above neither party to the marriage shall be taken to be a member of a couple on the day.
- (3) Regulations under this section may make such provision as the Secretary of State sees fit as to—
  - (a) the entitlement of the person in question to a community charge benefit in respect of the day, and
  - (b) the amount to which he is entitled.
- (4) Without prejudice to the generality of subsection (3) above the regulations may include provision equivalent to that included under section 22A above subject to any modifications the Secretary of State sees fit."

6 The following shall be inserted after section 31—

"Community charge benefits

#### 31A Nature of benefits.

- (1) In relation to England and Wales, regulations shall provide that where a person is entitled to a community charge benefit in respect of a charging authority's personal community charge the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the authority to the person;
  - (b) a reduction in the amount the person is liable to pay to the authority in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (2) In relation to Scotland, regulations shall provide that where a person is entitled to a community charge benefit in respect of a personal community charge determined by a regional, islands or district council the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments to the person by the levying authority to which the charge is payable;
  - (b) a reduction in the amount the person is liable to pay in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (3) Regulations shall provide that where a person is entitled to a community charge benefit in respect of a contribution period the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the relevant authority to the person;
  - (b) the reductions mentioned in subsection (4) below;
  - (c) both such payment or payments and such reductions.
- (4) The reductions are—

- (a) a reduction in the amount the person is liable to pay to the charge payer in respect of the contribution period, and
- (b) a consequential reduction in the amount the charge payer is liable to pay in respect of the charge concerned as it has effect for the relevant chargeable financial year.
- (5) For the purposes of subsections (1) and (2) above the relevant chargeable financial year is the chargeable financial year in which the relevant day falls; and the relevant day is the day in respect of which the person concerned is entitled to the benefit.
- (6) For the purposes of subsection (3) above the relevant authority is—
  - (a) in relation to England and Wales, the authority to which an amount is payable in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the levying authority to which the collective community charge is payable.
- (7) For the purposes of subsection (4) above the charge payer is—
  - (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) For the purposes of subsection (4) above the relevant chargeable financial year is the chargeable financial year in which the contribution period falls.
- (9) Regulations under subsection (1), (2) or (3) above may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient; and such provisions may include provisions amending or adapting provisions of the 1987 Act or the 1988 Act.

#### 31B Arrangements for benefits.

- (1) Any community charge benefit provided for by virtue of a scheme under section 20(1) above (in this Act referred to as a community charge benefit scheme) is to be administered by the appropriate authority.
- (2) For the purposes of this section in its application to England and Wales, the appropriate authority in relation to a particular benefit is the charging authority as regards whose personal or collective community charge a person is entitled to the benefit.
- (3) For the purposes of this section in its application to Scotland, the appropriate authority in relation to a particular benefit is the levying authority—
  - (a) to which the personal community charge is payable by a person entitled to the benefit; or
  - (b) in whose area is situated the premises in respect of residence in which for a contribution period a collective community charge contribution is payable.

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- (4) Charging authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (5) Levying authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (6) A charging authority or levying authority may modify any part of the community charge benefit scheme administered by the authority—
  - (a) so as to provide for disregarding, in determining a person's income, the whole or part of any war disablement pension or war widow's pension payable to that person;
  - (b) to such extent in other respects as may be prescribed, and any such modifications may be adopted by resolution of an authority.
- (7) Modifications other than such modifications as are mentioned in subsection (6)(a) above shall be so framed as to secure that, in the estimate of the authority adopting them, the total of the benefits which will be allowed by the authority for any year will not exceed the permitted total of benefits for that year.
- (8) An authority which has adopted modifications may by resolution revoke or vary them.
- (9) If the community charge benefit scheme includes power for an authority to exercise a discretion in allowing community charge benefits, the authority shall not exercise that discretion so that the total of the benefits allowed by it for any year exceeds the permitted total of benefits for that year.
- (10) In relation to any authority the permitted total of benefits for any year shall be such amount as is calculated in accordance with rules contained in an order made by the Secretary of State.

## 31C Adjudication.

- (1) Regulations shall provide that, where a person has claimed a community charge benefit as regards—
  - (a) a personal or collective community charge of a charging authority, or
  - (b) a personal or collective community charge payable to a levying authority,

the authority shall notify the person of its determination of the claim.

- (2) Any such notification shall be given in such form as may be prescribed.
- (3) Regulations shall make provision for reviews of determinations relating to community charge benefits.

#### 31D Excess benefits.

(1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed exceeds the amount to which he is entitled in respect of the benefit.

- (2) As regards any case where the benefit is in respect of a personal community charge the regulations may provide that—
  - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
  - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (3) below as is prescribed as regards the case concerned, or by such combination of two or all three of the methods as is prescribed as regards the case concerned.

#### (3) The methods are—

- (a) payment by the person concerned;
- (b) addition to any amount payable in respect of the charge concerned;
- (c) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (4) As regards any case where the benefit is in respect of a contribution period the regulations may provide that—
  - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
  - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (5) below as is prescribed as regards the case concerned, or by such combination of the methods as is prescribed as regards the case concerned;
  - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.

## (5) The methods are—

- (a) payment by the person concerned;
- (b) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (6) In a case where the regulations provide that a sum or part of a sum is to be paid, and the sum or part is not paid on or before such day as may be prescribed, the regulations may provide that the sum or part shall be recoverable in a court of competent jurisdiction.
- (7) For the purposes of subsection (4) above the charge payer is—
  - (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) The regulations may provide that they are not to apply as regards any case falling within a prescribed category.

## 31E Shortfall in benefits.

(1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person

- and the amount allowed is less than the amount to which he is entitled in respect of the benefit.
- (2) In particular, as regards any prescribed case where the benefit is in respect of a contribution period the regulations may provide that
  - a sum equal to the difference shall be due from the authority to the person concerned;
  - any liability under any provision included under paragraph (a) above shall be met by payment and not by such reductions as are mentioned in section 31A(4) above (whatever the form the benefit actually allowed takes);
  - there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (3) For the purposes of subsection (2) above the charge payer is
  - in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.

## 31F Community charge benefit finance.

- (1) For each year the Secretary of State shall pay a subsidy (to be known as community charge benefit subsidy) to each charging authority and to each levying authority.
- (2) The amount of community charge benefit subsidy to be paid to a charging authority or a levying authority for a year shall be calculated in such manner as may be specified by an order made by the Secretary of State.
- (3) Any such order shall require the calculation to be made by reference to an amount found by
  - taking the total amount allowed by the authority for the year by way of community charge benefits, and
  - (b) adjusting that total by making such additions or subtractions (or both) as are specified in the order.
- (4) The Secretary of State may deduct, from the amount which would (apart from this subsection) be payable to a charging or levying authority by way of community charge benefit subsidy for a year, such amount as he considers it unreasonable to pay by way of such subsidy.
- (5) The Secretary of State may pay to an authority, as part of the amount of community charge benefit subsidy payable to the authority for a year, an additional sum in respect of the costs of administering community charge benefits; and any such additional sum shall be calculated in a manner specified by an order made by the Secretary of State.
- (6) Subsidy under this section shall be payable by the Secretary of State at such time and in such manner as the Treasury may direct, but subject—

- (a) to the making of a claim for it in such form and containing such particulars as the Secretary of State may from time to time determine; and
- (b) to such conditions as to records, certificates, audit or otherwise as the Secretary of State may, with the approval of the Treasury, impose.
- (7) The amount of any subsidy payable to an authority shall be calculated to the nearest pound, by disregarding an odd amount of 50 pence or less and by treating an odd amount exceeding 50 pence as a whole pound.

#### 31G Information.

- (1) The Secretary of State may supply to charging authorities and levying authorities such information of a prescribed description obtained by reason of the exercise of any of his functions under the benefit Acts as they may require in connection with any of their functions relating to community charge benefits.
- (2) Charging authorities and levying authorities shall supply to the Secretary of State such information of a prescribed description obtained by reason of the exercise of their functions relating to community charge benefits as he may require in connection with any of his functions under the benefit Acts.
- (3) It shall also be the duty of each charging authority and of each levying authority to supply the Secretary of State, in the prescribed manner and within the prescribed time—
  - (a) with such information as he may require concerning its performance of any of its functions relating to community charge benefits;
  - (b) with such information as he may require to enable him to prepare estimates of likely future amounts of community charge benefit subsidy; and
  - (c) with such information as he may require to enable him to decide questions relating to the development of policy as regards community charge benefits.
- (4) Each charging authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit as regards a personal or collective community charge of the authority becomes aware that he may be entitled to it.
- (5) Each levying authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit in respect of a personal community charge payable to the authority becomes aware that he may be entitled to it.
- (6) Each charging authority and each levying authority shall make copies of the community charge benefit scheme, with any modifications adopted by it under section 31B above, available for public inspection at its principal office at all reasonable hours without payment."

7 In section 51 (regulations about claims for and payments of benefit) in subsection (1) paragraphs (j) and (u) shall be omitted.

8 The following shall be inserted after section 51—

# "51A Community charge benefits: administration.

- (1) Regulations may provide as follows as regards any community charge benefit—
  - (a) for requiring a claim for a benefit to be made by such person, in such manner and within such time as may be prescribed;
  - (b) for treating a claim made in such circumstances as may be prescribed as having been made at such date earlier or later than that at which it is made as may be prescribed;
  - (c) for permitting a claim to be made, or treated as if made, for a period wholly or partly after the date on which it is made;
  - (d) for permitting an award on a claim to be made for such a period subject to the condition that the claimant satisfies the requirements for entitlement when benefit becomes payable, or any right to a reduction or a consequential reduction becomes available, under the award:
  - (e) for a review of any award if those requirements are found not to have been satisfied;
  - (f) for the disallowance on any ground of a person's claim for a benefit to be treated as a disallowance of any further claim by that person for that benefit until the grounds of the original disallowance have ceased to exist;
  - (g) for enabling one person to act for another in relation to a claim for a benefit and for enabling such a claim to be made and proceeded with in the name of a person who has died;
  - (h) for requiring any information or evidence needed for the determination of a claim or of any question arising in connection with a claim to be furnished by such person as may be prescribed in accordance with the regulations;
  - (i) for the time when and manner in which any benefit (or part) which takes the form of a payment is to be paid, and for the information and evidence to be furnished in connection with the payment;
  - (j) for the time when the right to make a reduction or consequential reduction may be exercised;
  - (k) for notice to be given of any change of circumstances affecting the continuance of entitlement to a benefit;
  - (l) for calculating the amount of a benefit according to a prescribed scale or otherwise adjusting it so as to avoid fractional amounts or facilitate computation;
  - (m) for suspending (in whole or in part) any payment or right to make a reduction or consequential reduction, where it appears to the authority which allowed a benefit that a question arises whether the conditions for entitlement to the benefit are or were fulfilled or whether the award ought to be revised or whether an appeal ought to be brought against the award;
  - (n) for withholding in prescribed circumstances any payment or right to make a reduction or consequential reduction, and for subsequently

- making in prescribed circumstances any withheld payment or restoring in prescribed circumstances any right to make a reduction or consequential reduction;
- (o) in the case of any benefit (or part) which takes the form of a payment, for payment or distribution to or among persons claiming to be entitled on the death of any person, and for dispensing with strict proof of their title;
- (p) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where no claim has been made and it is impracticable for one to be made immediately;
- (q) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where a claim has been made but it is impracticable for the claim or an appeal, reference, review or application relating to it to be determined immediately;
- (r) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where an award has been made but it is impracticable to institute the benefit immediately;
- (s) generally as to administration.
- (2) Regulations under this section may include provision that prescribed provisions shall apply instead of prescribed provisions of the 1987 Act or the 1988 Act, or that prescribed provisions of the 1987 Act or the 1988 Act shall not apply or shall apply subject to prescribed amendments or adaptations.
- (3) References in subsection (2) above to the 1987 Act or the 1988 Act include references to regulations made under the Act concerned.

## 51B Administration of benefits: general.

- (1) Regulations may provide for a claim for one relevant benefit to be treated, either in the alternative or in addition, as a claim for any other relevant benefit that may be prescribed.
- (2) Regulations may provide for treating a payment made or right conferred by virtue of regulations under section 51(1)(t) above, or of regulations under section 51A(1)(p) to (r) above, as made or conferred on account of any relevant benefit that is subsequently awarded or paid.
- (3) For the purposes of subsections (1) and (2) above relevant benefits are—
  - (a) any benefit to which section 51 above applies, and
  - (b) any community charge benefit."

9	(1) Section 56 (legal proceedings) shall be amended as follows.
	<sup>F3</sup> (2) · · · · · · · · · · · · · · · · · · ·
	F3(3)
	<sup>F3</sup> (4)

(5) In subsection (5) for "(4)" there shall be substituted "(4A)".

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Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), Sch.1 (with Sch. 3 paras. 2, 4, 6)

- 10 In section 61 (consultations on subordinate legislation) after paragraph (b) of subsection (7) there shall be inserted
  - regulations relating to community charge benefits (other than "(c) regulations of which the effect is to increase any amount specified in regulations previously made);
  - an order under section 31B(10) or 31F above,".

- 11 (1) Section 83 (orders and regulations) shall be amended as follows.
  - (2) In subsection (2) after "housing benefit" there shall be inserted " or community charge benefits".
  - (3) In subsection (3) after paragraph (c) there shall be inserted
    - regulations under Part II of this Act which relate to community charge benefits and are made before 1 April 1990;
    - orders under section 31F(2) or (5) above which are made before 1 April 1990;".
  - (4) In subsection (5) after "30" there shall be inserted ", 31F".

12 In section 85 (financial provision) in subsection (1)(a) after sub-paragraph (v) there shall be inserted—

"(vi) community charge benefit subsidy;".

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

Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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

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s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
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- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10