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SCHEDULES

SCHEDULE 9

PENSIONS

PART 3

NON-UK SCHEMES

Amendments of Part 4 of FA 2004

- 43 Part 4 of FA 2004 (pension schemes etc) is amended as follows.
- 44 In section 244 (non-UK schemes: application of certain charges), after “under this Part” insert “, and under Part 9 of ITEPA 2003 (pension income),”.
- 45 For section 244A (overseas transfer charge) substitute—

“244AA Overseas transfer charge: introduction

A charge to income tax, to be known as the overseas transfer charge, arises under the following sections—

- (a) [section 244AC](#) (overseas transfer charge: transfers where no exclusion applies);
- (b) [section 244IA](#) (overseas transfer charge: transfers exceeding available allowance).

244AB Overseas transfer charge: interpretation

- (1) In this section and in [sections 244AC](#) to 244N—

“former QROPS” means a scheme that has at any time been a QROPS;

“onward transfer” means (subject to [subsection \(3\)](#)) a transfer of sums or assets held for the purposes of, or representing accrued rights under, an arrangement under a QROPS or a former QROPS in relation to a member so as to become held for the purposes of, or to represent rights under, an arrangement under another QROPS in relation to that person as a member of that other QROPS;

“original transfer”, in relation to an onward transfer, means (subject to [subsection \(3\)](#))—

- (a) the recognised transfer or relieved relevant non-UK scheme transfer in respect of which the following conditions are met—
 - (i) it is from a registered pension scheme or a relieved relevant non-UK scheme to a QROPS,

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- (ii) the sums and assets transferred by the onward transfer directly or indirectly derive from those transferred by it, and
 - (iii) it is more recent than any other recognised transfer or relieved relevant non-UK scheme transfer in respect of which the conditions in sub-paragraphs (i) and (ii) are met, or
- (b) where there is no such recognised transfer or relieved relevant non-UK scheme transfer, the relevant transfer (see paragraph 1(6) of Schedule 34) in respect of which the following conditions are met—
- (i) it is from a relevant non-UK scheme (see paragraph 1(5) of Schedule 34),
 - (ii) it is a transfer of the whole or part of the UK tax-relieved fund (see paragraph 3 of Schedule 34) of a member of the scheme,
 - (iii) it is to a QROPS, and
 - (iv) the sums and assets transferred by the onward transfer directly or indirectly derive from those transferred by it;

“QROPS” means a qualifying recognised overseas pension scheme;

“recognised transfer” has the meaning given by section 169;

“the relevant period” means—

- (a) in the case of a recognised transfer or a relieved relevant non-UK scheme transfer made on 6 April in any year, the five years beginning with the date of that transfer,
- (b) in the case of any other recognised transfer or relieved relevant non-UK scheme transfer, the period consisting of the combination of—
 - (i) the period beginning with the date of the transfer and ending immediately before the next 6 April, and
 - (ii) the five years beginning at the end of that initial period,
- (c) in the case of an onward transfer, the period—
 - (i) beginning with the date of the transfer, and
 - (ii) ending at the end of the relevant period for the original transfer (see paragraphs (a) and (b) or, as the case may be, paragraphs (d) and (e)),
- (d) in the case of a relevant transfer that—
 - (i) is made on 6 April in any year, and
 - (ii) is the original transfer for an onward transfer,
 the five years beginning with the date of the relevant transfer, and
- (e) in the case of a relevant transfer that—
 - (i) is made otherwise than on 6 April in any year, and
 - (ii) is the original transfer for an onward transfer,

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the period consisting of the combination of: the period beginning with the date of the relevant transfer and ending immediately before the next 6 April; and the five years beginning at the end of that initial period;

“relieved relevant non-UK scheme” means a pension scheme that is a relevant non-UK scheme within the meaning of subparagraph (5) of paragraph 1 of Schedule 34 in respect of which at least one of paragraphs (a) to (c) of that subparagraph applies;

“relieved relevant non-UK scheme transfer” means a transfer, other than a block transfer, of sums or assets held for the purposes of, or representing accrued rights under, an arrangement under a relieved relevant non-UK scheme in relation to a relieved member of the scheme so as to become held for the purposes of, or to represent rights under, an arrangement under a QROPS in relation to that person as a member of that QROPS;

“ring-fenced transfer fund”, in relation to a QROPS or former QROPS, has the meaning given by paragraph 1 of Schedule 34.

- (2) For the purposes of the definition of “relieved relevant non-UK scheme transfer”—
- (a) a transfer is “a block transfer” in relation to a member of a pension scheme if it involves the transfer, in a single transaction, of all the sums and assets held for the purposes of, or representing accrued rights under, the arrangements under the scheme which relate to the member and at least one other member of the scheme;
 - (b) an individual is “a relieved member” of a relieved relevant non-UK scheme if—
 - (i) any of the contributions in respect of which relief has been given as mentioned in paragraph (a) or (b) of the definition of “relevant non-UK scheme” in paragraph 1(5) of Schedule 34 were contributions paid by or on behalf of, or in respect of, the individual, or
 - (ii) the individual is the member, or one of the members, who has been exempt from liability to tax as mentioned in paragraph (c) of that definition.
- (3) Where, apart from this subsection, there would be different original transfers for different parts of an onward transfer, each such part of the onward transfer is to be treated as a separate onward transfer for the purposes of this section and [sections 244AC](#) to 244N.

244AC Overseas transfer charge: transfers where no exclusion applies

- (1) The overseas transfer charge arises where—
- (a) a transfer within [subsection \(2\)](#) is made to a QROPS, and
 - (b) the transfer is not excluded from the charge by or under any of [sections 244B](#) to 244H.
- (2) A transfer to a QROPS is within this subsection if it is—
- (a) a recognised transfer,
 - (b) a relieved relevant non-UK scheme transfer, or

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- (c) an onward transfer that is made during the relevant period for the original transfer.
- (3) Sections 244B to 244H are subject to section 244I (circumstances in which exclusions do not apply).”
- 46 (1) Section 244B (exclusion: member and receiving scheme in same country) is amended as follows.
- (2) In subsection (1)—
- (a) in the words before paragraph (a)—
- (i) after “recognised transfer to a QROPS” insert “or a relieved relevant non-UK scheme transfer”;
- (ii) after “overseas transfer charge” insert “under [section 244AC](#)”;
- (b) in paragraph (a), after “the QROPS” insert “to which the transfer is made”;
- (c) in paragraph (b), in sub-paragraph (i), after “recognised transfer” insert “or relieved relevant non-UK scheme transfer”.
- (3) In subsection (3), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- 47 (1) Section 244C (exclusion: receiving scheme in EEA state or Gibraltar, and member resident in UK or EEA state) is amended as follows.
- (2) In subsection (2)—
- (a) in the words before paragraph (a)—
- (i) after “recognised transfer” insert “or a relieved relevant non-UK scheme transfer”;
- (ii) after “overseas transfer charge” insert “under [section 244AC](#)”.
- (b) in paragraph (b), in sub-paragraph (i), after “recognised transfer” insert “or relieved relevant non-UK scheme transfer”.
- (3) In subsection (3), in the words before paragraph (a), after “recognised transfer” insert “or relieved relevant non-UK scheme transfer”.
- (4) In subsection (4), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- 48 In section 244D (exclusion: receiving scheme is an occupational pension scheme), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- 49 In section 244E (exclusion: receiving scheme set up by international organisation), in subsection (1), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- 50 In section 244F (exclusion: receiving scheme is an overseas public service scheme), in subsection (1), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- 51 (1) Section 244G (exclusions: avoidance of double charge, and transitional protections) is amended as follows.
- (2) In subsection (2), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.
- (3) In subsection (3), after “overseas transfer charge” insert “under [section 244AC](#)”.

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(4) After subsection (4) insert—

“(5) An onward transfer is excluded from the overseas transfer charge under [section 244AC](#) where—

- (a) the overseas transfer charge under [section 244IA\(1\)](#) arose in relation to the original transfer, and
- (b) none of the member’s overseas transfer allowance was available on the making of the original transfer.”

52 In section 244H (power to provide for further exclusions)—

- (a) for “or an onward transfer,” substitute “a relieved relevant non-UK scheme transfer or an onward transfer”;
- (b) after “overseas transfer charge” insert “under [section 244AC](#)”.

53 In section 244I (circumstances in which exclusions do not apply), in subsection (1)—

- (a) for “or an onward transfer,” substitute “a relieved relevant non-UK scheme transfer or an onward transfer”;
- (b) after “overseas transfer charge” insert “under [section 244AC](#)”.

54 After section 244I insert—

“244IA Overseas transfer charge: transfers exceeding available allowance

(1) The overseas transfer charge arises where—

- (a) a transfer to a QROPS is made that is—
 - (i) within [section 244AC\(2\)\(a\)](#) or (b), or
 - (ii) an onward transfer within [section 244AC\(2\)\(c\)](#) in relation to which the original transfer is a transfer within paragraph (b) of the definition of “original transfer” (see [section 244AB\(1\)](#)),
- (b) the transfer is excluded from the charge under [section 244AC](#) by or under any of sections 244B to 244H, and
- (c) the transferred value (determined in accordance with section 244K) exceeds the amount of the member’s overseas transfer allowance that is available on the making of the transfer.

(2) The overseas transfer charge also arises where—

- (a) a transfer of the kind mentioned in [subsection \(1\)\(a\)](#) is made to a QROPS,
- (b) a charge under [section 244AC](#) (“the original charge”) arises in relation to the transfer,
- (c) a person liable to the original charge becomes entitled under section 244M to a repayment in respect of the original charge, and
- (d) the transferred value (determined in accordance with section 244K) exceeds the amount of the member’s overseas transfer allowance that is available on the making of the transfer.

244IB Member’s overseas transfer allowance

A member’s “overseas transfer allowance” is an amount equal to the member’s lump sum and death benefit allowance.

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244IC Availability of member’s overseas transfer allowance

- (1) This section is about the availability of a member’s overseas transfer allowance on the making of a transfer of the kind mentioned in [section 244IA\(1\)\(a\)](#) (“the current overseas transfer”).
- (2) If no transfer of the kind mentioned in [section 244IA\(1\)\(a\)](#) has been made in relation to the member before the current overseas transfer, the whole of the member’s overseas transfer allowance is available.
- (3) Otherwise, the amount of the member’s overseas transfer allowance that is available is—
 - (a) so much of that allowance as is left after deducting the previously-used amount, or
 - (b) if none is left after deducting that amount, nil.
- (4) For this purpose “the previously-used amount” is the aggregate of the transferred value (determined in accordance with [section 244K](#)) of each transfer (if any) of the kind mentioned in [section 244IA\(1\)\(a\)](#) that has been made in relation to the member before the current overseas transfer.
- (5) A reference in this section to a transfer of the kind mentioned in [section 244IA\(1\)\(a\)](#) is to a transfer made on or after 6 April 2024.”

55 (1) Section 244J (persons liable to charge) is amended as follows.

(2) After subsection (1) insert—

“(1A) In the case of a relieved relevant non-UK scheme transfer, the member is liable to the overseas transfer charge.”

(3) In subsection (4), in the words before paragraph (a), for “transfer” substitute “recognised transfer to a QROPS or an onward transfer”.

56 After section 244J insert—

“244JA Amount of charge

- (1) Where the overseas transfer charge arises under [section 244AC](#) in relation to a transfer, the charge is—
 - (a) in a case where the transfer is an onward transfer and the overseas transfer charge under [section 244IA\(1\)](#) arose in relation to the original transfer, 25% of so much of the transferred value of the original transfer as did not exceed the amount of the member’s overseas transfer allowance that was available on the making of the original transfer;
 - (b) in any other case, 25% of the transferred value.
- (2) Where the overseas transfer charge arises under [section 244IA](#) in relation to a transfer, the charge is 25% of so much of the transferred value as exceeds the amount of the member’s overseas transfer allowance that is available on the making of the transfer.”

57 (1) Section 244K (amount of charge) is amended as follows.

(2) For the heading substitute “Meaning of “transferred value””.

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- (3) For subsection (1) substitute—
- “(1A) The transferred value, in relation to a transfer within [section 244AC\(2\)](#), is to be determined in accordance with this section.”
- (4) In subsection (2), in the words after paragraph (b), for “(5)” substitute “(6)”.
- (5) In subsection (3), in the words after paragraph (b), for “(5)” substitute “(6)”.
- (6) After subsection (3) insert—
- “(3A) If the transfer is a transfer from a relieved relevant non-UK scheme, the transferred value is the total of—
- (a) the amount of any sums transferred that are attributable to the member’s UK tax-relieved fund (see paragraph 3 of Schedule 34), and
 - (b) the value of any assets transferred that are attributable to that fund, but this is subject to subsections (6) to (9).”
- (7) In subsection (4), in the words after paragraph (b), for “(5)” substitute “(6)”.
- (8) Omit subsections (5) and (10).
- 58 In section 244M (repayments of charge on subsequent excluding events), in subsection (1), in paragraph (a), for “overseas transfer charge” substitute “the overseas transfer charge under [section 244AC](#)”.
- 59 (1) Schedule 33 (overseas pension schemes: migrant member relief) is amended as follows.
- (2) In paragraph 4 (meaning of “relevant migrant member”)—
- (a) in sub-paragraph (1)(d), after “events that are” insert “relevant”;
 - (b) after sub-paragraph (3) insert—
- “(4) In this paragraph “relevant benefit crystallisation event” has the same meaning as in [section 637S](#) of ITEPA 2003 (availability of individual’s lump sum and death benefit allowance).”
- (3) In paragraph 5 (meaning of “qualifying” overseas pension scheme)—
- (a) in sub-paragraph (2), for “events that are benefit crystallisation” substitute “relevant”;
 - (b) for sub-paragraph (2A) substitute—
- “(2A) In sub-paragraph (2) “relevant events” means—
- (a) relevant benefit crystallisation events, or
 - (b) occasions that are, or could (depending on their timing) be, occasions on which an individual first flexibly accesses pension rights for the purposes of sections 227B to 227F.”;
 - (c) after sub-paragraph (5) insert—
- “(6) In this paragraph “relevant benefit crystallisation event” has the same meaning as in [section 637S](#) of ITEPA 2003 (availability of individual’s lump sum and death benefit allowance).”

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- 60 (1) Schedule 34 (non-UK schemes: application of certain charges) is amended as follows.
- (2) In paragraph 1 (member payment charges)—
- (a) in sub-paragraph (3), at the end of paragraph (d) insert “and”;
 - (b) in sub-paragraph (3), for paragraphs (da), (db) and (e) substitute—
 - “(e) the charge to tax under Part 9 of ITEPA 2003 (pension income) on pension income to which—
 - (i) any provision of Chapter 15A of that Part of that Act (lump sums under registered pension schemes) applies, or
 - (ii) section 579A of that Act (pension income under registered pension schemes) applies by virtue of any provision of that Chapter.”;
 - (c) in sub-paragraph (4), for paragraph (b) substitute—
 - “(b) [Chapter 15A](#) of Part 9 of ITEPA 2003 (lump sums under registered pension schemes).”
- (3) After paragraph 5 insert—
- “5ZA (1) The provisions of [Chapter 15A](#) of Part 9 of ITEPA 2003 (lump sums under registered pension schemes) do not apply in relation to—
- (a) a serious ill-health lump sum paid to a transfer member of a relevant non-UK scheme, or
 - (b) an authorised lump sum death benefit paid in respect of a transfer member of a relevant non-UK scheme who (at the time of the payment) is under 75.
- (2) In this paragraph “authorised lump sum death benefit” means a lump sum death benefit permitted by the lump sum death benefit rule in section 168 of this Act to be paid in respect of a member of a registered pension scheme.”
- (4) Omit paragraphs 13 to 19 (lifetime allowance charge).

Amendments of Chapter 4 of Part 9 of ITEPA 2003

- 61 (1) In Chapter 4 of Part 9 of ITEPA 2003 (foreign pensions), section 574A (“pension”: relevant lump sums) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) A lump sum is not “a relevant lump sum” by virtue of subsection (2) if it is within paragraph [5ZA\(1\)\(a\)](#) or [\(b\)](#) of Schedule 34 to FA 2004 (which specify certain lump sums paid to or in respect of transfer members of relevant non-UK schemes).”
- (3) In subsection (3), in Step 3—
- (a) in paragraph (a) for “section 636B(3)” substitute “[section 637G\(2\)](#)”;
 - (b) in paragraph (b), for “all or part of the member’s lifetime allowance is available” substitute “all of the member’s lump sum allowance is available”.

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Amendments of the Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006

62 (1) The Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 (S.I. 2006/207) are amended as follows.

(2) In regulation 1(2) (interpretation) omit the definition of “benefit crystallisation event 8”.

(3) In regulation 3 (computation of a member’s relevant transfer fund)—

- (a) the existing text becomes paragraph (1);
- (b) in sub-paragraph (a) of that paragraph—
 - (i) omit “by virtue of benefit crystallisation event 8”;
 - (ii) after “registered” insert “pension”;
- (c) after that paragraph insert—

“(2) For the purposes of this regulation, the “amount crystallised” on a transfer from a UK registered scheme to a relevant non-UK scheme is the aggregate of the amount of any sums transferred and the market value of any assets transferred.”

(4) In regulation 3A (computation of a member’s taxable asset transfer fund)—

- (a) in paragraph (1)(a) omit “by virtue of benefit crystallisation event 8”;
- (b) after paragraph (2) insert—

“(3) For the purposes of this regulation, the “amount crystallised” on a transfer from a UK registered pension scheme to a relevant non-UK scheme is the aggregate of the amount of any sums transferred and the market value of any assets transferred.”

(5) In regulation 4ZB (payment and crystallisation valuation), in paragraph (9), for “paragraph 3(7C) of Schedule 29” substitute “[section 278B](#)”.

(6) In regulation 15 (modification of Schedule 29 (authorised lump sums: definitions etc))—

- (a) after paragraph (1) insert—

“(1A) In [paragraph 3C](#) (pension commencement excess lump sum)—

- (a) in [sub-paragraph \(1\)](#), after [paragraph \(c\)](#) insert—
 - “(ca) it is not paid from the relevant transfer fund of a qualifying recognised overseas pension scheme;
 - (cb) it is not paid from the UK tax-relieved fund of a relevant non-UK scheme.”;
- (b) after [sub-paragraph \(4\)](#) insert—

“(5) Expressions used in [sub-paragraph \(1\)\(ca\)](#) and [\(cb\)](#) have the same meaning as in Schedule 34 (non-UK schemes: application of certain charges).”

(1B) In paragraph 4 (serious ill-health lump sum)—

- (a) in sub-paragraph (1)(a)—

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- (i) for “scheme administrator” substitute “scheme manager”;
 - (ii) after “registered medical practitioner” insert “or a recognised medical practitioner”;
- (b) at the end insert—

“(4) In sub-paragraph (1) “recognised medical practitioner” means a medical practitioner practising outside the United Kingdom who is authorised, licensed or registered to practise medicine in the country or territory, outside the United Kingdom, in which either the scheme or the member is resident.”

- (1C) In paragraph 12A (references to availability of allowances) after sub-paragraph (4) insert—

“(5) Sub-paragraph (6) applies in any case in which it is necessary to determine, for the purposes of—

- (a) paragraph 1 (pension commencement lump sum),
- (b) paragraph 7 (trivial commutation lump sum), or
- (c) paragraph 10 (winding-up lump sum),

whether all or part of a transfer member’s lump sum allowance or lump sum and death benefit allowance is available when a lump sum is paid by a recognised overseas pension scheme.

- (6) Sections 637Q and 637S of ITEPA 2003 (availability of allowances) have effect as if references in those sections to relevant benefit crystallisation events were only to relevant benefit crystallisation events—

- (a) occurring in relation to the recognised overseas pension scheme, and
- (b) in respect of lump sums referable to the member’s relevant transfer fund (within the meaning given by paragraph 4 of Schedule 34 to FA 2004).

- (7) In sub-paragraph (5) “transfer member” has the meaning given by paragraph 1(8) of Schedule 34 (non-UK schemes).”

- (b) omit paragraphs (2) to (10).

- (7) In regulation 17 (modification of Schedule 34 (non-UK schemes: application of certain charges)), in the inserted paragraph 19A (Revenue and Customs discretion)—

- (a) in sub-paragraph (1)—
 - (i) at the end of paragraph (a)(ii) insert “and”;
 - (ii) omit paragraph (c) and the “and” before it;
- (b) in sub-paragraph (3)(b), for “to (c)” substitute “and (b)”;
- (c) in sub-paragraph (4)(b), for “by” the first time it occurs substitute “be”.

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- (8) For regulation 18 (modification of section 636A(1B) (taxation of uncrystallised funds pension lump sum paid to member who is 75 or over)) substitute—

Modifications of Chapter 15A of ITEPA 2003 in respect of relevant non-UK schemes

“18 (1) Paragraph (2) applies where an uncrystallised funds pension lump sum is paid to a transfer member of a recognised overseas pension scheme.

(2) In determining the amount of “the permitted maximum” for the purposes of [section 637D](#) of ITEPA 2003 (income tax treatment of uncrystallised funds pension lump sums), sections [637Q](#) and [637S](#) of that Act (availability of allowances) have effect as if references to relevant benefit crystallisation events were only to relevant benefit crystallisation events—

- (a) occurring in relation to the recognised overseas pension scheme, and
- (b) in respect of lump sums referable to the member’s relevant transfer fund (within the meaning given by paragraph 4 of Schedule 34 to FA 2004).

(3) In sub-paragraph (1) “transfer member” has the meaning given by paragraph 1(8) of Schedule 34 to FA 2004 (non-UK schemes).”

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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):

- Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)