
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 9

PENSIONS

PART 5

PROVISION OF INFORMATION

Amendments of Part 4 of FA 2004

- 99 Part 4 of FA 2004 (pension schemes etc) is amended as follows.
- 100 (1) Section 256 (enhanced lifetime allowance regulations) is amended as follows.
- (2) In the heading omit “lifetime”.
- (3) In subsection (1)—
- (a) omit paragraphs (a) to (c);
 - (b) in paragraph (d), for “lifetime allowance enhancement” substitute “enhancement of allowances”;
 - (c) in paragraph (e)—
 - (i) omit “lifetime allowance”;
 - (ii) omit the “and” at the end;
 - (d) in paragraph (f)—
 - (i) for “paragraph 18(6)” substitute “[paragraph 18\(1\)\(b\)](#)”;
 - (ii) for “lifetime allowance enhancement” substitute “enhancement of allowances”;
 - (e) after paragraph (f) insert—
 - (g) [paragraph 20A\(1\)\(d\)](#) of that Schedule (enhancement factor: pension credits from previously crystallised rights),
 - (h) [paragraph 20B\(1\)\(b\)](#) of that Schedule (enhancement factor: non-residence), and
 - (i) [paragraph 20E\(1\)\(b\)](#) of that Schedule (enhancement factor: transfers from recognised overseas pension scheme).”
- (4) In subsection (2) omit “lifetime”.
- (5) In subsection (3)—
- (a) in the words before paragraph (a) omit “lifetime”;
 - (b) omit paragraph (a).
- (6) In subsection (4), in the words before paragraph (a) omit “lifetime”.
- 101 (1) Section 261 (enhanced lifetime allowance regulations: documents and information) is amended as follows.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) In the heading omit “lifetime”.
 - (3) In subsection (1)(a) omit “lifetime”.
 - (4) In subsection (2)—
 - (a) in paragraph (a), for “lifetime allowance” substitute “lump sum allowance or lump sum and death benefit allowance”;
 - (b) in paragraph (b), after “pension commencement lump sums” insert “or the uncrystallised funds pension lump sums”.
 - (5) In subsection (4), in the words before paragraph (a)—
 - (a) for “lifetime allowance” substitute “lump sum and death benefit allowance”;
 - (b) for the words “whichever is the higher of” to the end of paragraph (b) substitute “the actual amount of the individual’s lump sum and death benefit allowance at that time.”
 - (6) In subsection (5)(a)—
 - (a) for “a benefit crystallisation event” substitute “a relevant benefit crystallisation event within the meaning of [section 637S](#) of ITEPA 2003 (availability of individual’s lump sum and death benefit allowance)”;
 - (b) for “the benefit crystallisation event” substitute “the relevant benefit crystallisation event”.
 - (7) In subsection (6), in paragraphs (a) and (b), after “pension commencement lump sums” insert “or the uncrystallised funds pension lump sums”.
- 102 (1) Section 262 (enhanced lifetime allowance regulations: failures to comply) is amended as follows.
- (2) In the heading omit “lifetime”.
 - (3) In paragraphs (a), (b) and (c) omit “lifetime”.
- 103 (1) Section 263 (lifetime allowance enhanced protection: benefit accrual) is amended as follows.
- (2) In the heading omit “Lifetime allowance”.
 - (3) In subsection (1)(a), for “lifetime allowance charge” substitute “enhancement of allowances”.

Amendments of the Registered Pension Schemes (Provision of Information) Regulations 2006

- 104 The Registered Pension Schemes (Provision of Information) Regulations 2006 ([S.I. 2006/567](#)) are amended as follows.
- 105 In regulation 2 (interpretation), in paragraph (1)—
- (a) at the appropriate places insert—
 - ““relevant benefit crystallisation event”—
 - (a) in relation to a member’s lump sum allowance, has the same meaning as in [section 637Q](#) of ITEPA 2003 (availability of individual’s lump sum allowance) in relation to the member;
 - (b) in relation to a member’s lump sum and death benefit allowance, has the same meaning as in [section 637S](#) of ITEPA

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

2003 (availability of individual’s lump sum and death benefit allowance) in relation to the member;”

““relevant reference number”, in relation to a member, means a reference number given by or on behalf of the Commissioners in respect of the member under—

- (a) the Registered Pension Schemes (Enhanced Allowances) Regulations 2006 ([S.I. 2006/131](#)) (where the member relies on any provision of Schedule 36 to FA 2004);
- (b) the Registered Pension Schemes (Enhanced Allowances Transitional Protection) Regulations 2011 ([S.I. 2011/1752](#)) (where the member relies on fixed protection under Schedule 18 to FA 2011);
- (c) the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Enhanced Allowances Transitional Protection) (Notification) Regulations 2013 ([S.I. 2013/1741](#)) (where the member relies on fixed protection 2014 under Schedule 22 to FA 2013);
- (d) the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Enhanced Allowances Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014 ([S.I. 2014/1842](#)) (where the member relies on individual protection 2014 under Schedule 6 to FA 2014);
- (e) paragraph 14 of Schedule 4 to the Finance Act 2016 (where the member relies on fixed or individual protection 2016 under that Schedule);”

- (b) in the definition of “relevant lump sum death benefit”, for the words from “means” to the end substitute “has the meaning given by [section 637S\(2\)\(c\)](#) of ITEPA 2003 (availability of individual’s lump sum and death benefit allowance)”.

106 (1) In regulation 3 (provision of information by scheme administrator to the Commissioners for His Majesty’s Revenue and Customs), in paragraph (1), the Table is amended as follows.

- (2) Omit the entries for the following reportable events—
 - (a) payments exceeding 50% of standard lifetime allowance;
 - (b) benefit crystallisation events and non-standard lifetime allowances;
 - (c) pension commencement lump sum;
 - (d) pension commencement lump sum: primary and enhanced protection provisions of Schedule 36;
 - (e) stand-alone lump sum.
- (3) At the end insert—

“24 Payment of lump sum or lump sum death benefit in relation to relevant benefit crystallisation event

In relation to a relevant benefit crystallisation event, the scheme pays—	The information is—
(a) a lump sum to the member of the scheme in relation to whom the relevant benefit crystallisation event occurs, or	(a) the member’s name and national insurance number, (b) the nature and amount of the lump sum or lump sum death benefit giving rise

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) a lump sum death benefit to a person in respect of the death of that member.
- to the relevant benefit crystallisation event,
 - (c) the date of the relevant benefit crystallisation event,
 - (d) confirmation of whether or not the payment of the lump sum or lump sum death benefit has resulted in the member’s lump sum allowance or lump sum and death benefit allowance being exceeded,
 - (e) so far as the payment of the lump sum or lump sum death benefit has resulted in the member’s lump sum allowance or lump sum and death benefit allowance being exceeded, confirmation that any amount of tax due on the excess as a result of the charge to tax on pension income under Part 9 of ITEPA 2003 has been paid, and
 - (f) each relevant reference number (if any).”
-
- 107 (1) Regulation 7 (percentage of standard lifetime allowance expended on the happening of a benefit crystallisation event) is amended as follows.
- (2) For the heading substitute “Relevant benefit crystallisation events: amount of member’s allowances expended”.
- (3) For paragraphs (1) and (2) substitute—
- “(1) The amount of a member’s lump sum allowance or lump sum and death benefit allowance expended on the happening of a relevant benefit crystallisation event is the non-taxable amount in relation to the lump sum to which the member becomes entitled, or the lump sum death benefit which a person is paid in respect of the member.”
- (4) In paragraph (3)(a) omit “, (2A), (2B)”.
- (5) For paragraph (4) substitute—
- “(4) The total amount of a member’s lump sum allowance or lump sum and death benefit allowance expended is the sum of the amounts calculated in accordance with [paragraph \(1\)](#) in respect of each relevant benefit crystallisation event that has occurred in relation to the member.”
- (6) After paragraph (4) insert—
- “(5) In this regulation “non-taxable amount”—
- (a) in relation to a member’s lump sum allowance, has the meaning given by [section 637Q\(6\)](#) of ITEPA 2003;
 - (b) in relation to a member’s lump sum and death benefit allowance, has the meaning given by [section 637S\(6\)](#) of ITEPA 2003.”
- 108 (1) Regulation 8 (death: provision of information by scheme administrator to personal representatives) is amended as follows.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) In paragraph (1) omit “, (2A), (2B)”.
 - (3) In paragraph (2)—
 - (a) for “percentage of standard lifetime allowance” substitute “amount of the member’s lump sum and death benefit allowance”;
 - (b) for “relevant lump sum death benefit” substitute “defined benefits lump sum death benefit or an uncrystallised funds lump sum death benefit”.
 - (4) Omit paragraphs (2A) and (2B).
 - (5) In paragraph (3)—
 - (a) in the words before sub-paragraph (a), for “percentage of standard lifetime allowance” substitute “amount of the member’s lump sum and death benefit allowance”;
 - (b) in sub-paragraph (a), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”;
 - (c) in sub-paragraph (b), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”;
 - (d) in the words after sub-paragraph (b)—
 - (i) for “percentage” substitute “amount”;
 - (ii) for “relevant lump sum death benefit” substitute “defined benefits lump sum death benefit or any uncrystallised funds lump sum death benefit”;
 - (iii) omit the words from “and any amount” to the end.
- 109 (1) Regulation 9 (death: provision of information by insurance company to personal representatives) is amended as follows.
- (2) In paragraph (2)—
 - (a) in the words before sub-paragraph (a), for “percentage of standard lifetime allowance” substitute “amount of the member’s lump sum and death benefit allowance”;
 - (b) in sub-paragraph (a), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”;
 - (c) in sub-paragraph (b), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.
- 110 (1) Regulation 10 (death: provision of information by personal representatives to the Commissioners for His Majesty’s Revenue and Customs) is amended as follows.
- (2) In paragraph (1), in sub-paragraph (b)—
 - (a) omit “, or any benefit crystallisation event 5C or 5D.”;
 - (b) for “a lifetime allowance charge” substitute “the member’s lump sum and death benefit allowance being exceeded”.
 - (3) Omit paragraphs (1A) and (1B).
 - (4) In paragraph (2)—
 - (a) after paragraph (a) insert—
 - “(aa) the name of each other pension scheme (if any) of which the deceased member was a member, and the name and address of the scheme administrator of each such scheme.”;

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) in paragraph (b), after “name” insert “, date of birth, date of death and national insurance number”;
 - (c) after paragraph (b) insert—
 - “(ba) each relevant reference number (if any) in relation to the deceased member;
 - (bb) the name, address, date of birth and national insurance number of the individual to whom the relevant lump sum death benefit is paid;”;
 - (d) in sub-paragraph (d), for “the chargeable amount in respect of which a lifetime allowance charge is payable” substitute “the amount by which the member’s lump sum and death benefit allowance is exceeded”.
- (5) Omit paragraphs (2A) and (2B).
- (6) In paragraphs (3) and (5) omit “, (1A) or (1B)”.
- 111 (1) Regulation 11 (information provided by member to scheme administrator: protections) is amended as follows.
- (2) In the heading, for “enhanced lifetime allowance” substitute “enhanced allowances”.
- (3) In paragraph (1)—
- (a) in the words before paragraph (a), for “the member” substitute “a member”;
 - (b) in paragraph (a) omit “lifetime”;
 - (c) for the words after paragraph (d) substitute “the member must give to the scheme administrator the reference number issued by or on behalf of the Commissioners under any of the provisions mentioned in [paragraph \(1A\)](#) in respect of that entitlement.”
- (4) After paragraph (1) insert—
- “(1A) The provisions are—
- (a) the Registered Pension Schemes (Enhancement of Allowances) Regulations 2006 ([S.I. 2006/131](#));
 - (b) the Registered Pension Schemes (Enhanced Allowances Transitional Protection) Regulations 2011 ([S.I. 2011/1752](#));
 - (c) the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Enhanced Allowances Transitional Protection) (Notification) Regulations 2013 ([S.I. 2013/1741](#));
 - (d) Schedule 4 to the Finance Act 2016 (pensions: lump sum allowance and lump sum and death benefit allowance: transitional provision).”
- (5) In paragraph (2)(a), for “Lifetime Allowance” substitute “Enhanced Allowances”.
- 112 Omit regulation 11B (information provided by members to scheme administrators: pension commencement lump sums).
- 113 In regulation 11BA (information provided by members to scheme administrators: recognised transfers), in paragraph (2), after paragraph (ac) insert—
- “(ad) a statement of the nature and transferred value of any transfers that have previously been made in relation to the member—
 - (i) from any registered pension scheme or relieved relevant non-UK scheme of which the member is, or was at any time after 6 April 2006, a member, and

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (ii) to a qualifying recognised overseas pension scheme.”
- 114 In regulation 11BB (information provided by members to scheme administrators: overseas transfers), in paragraph (1)(b)—
- (a) in paragraph (i), for “the” substitute “an”;
 - (b) in paragraph (ii)—
 - (i) for “required” substitute “excluded from the overseas transfer charge under [section 244AC](#)”;
 - (ii) omit the words from “to be” to the end.
- 115 Omit regulation 12 (information about scheme administrator’s liability for a lifetime allowance charge).
- 116 (1) Regulation 12A (provision of information about liability for overseas transfer charge) is amended as follows.
- (2) In the heading, at the end insert “etc”.
 - (3) In paragraph (1)—
 - (a) in the words before sub-paragraph (a), for “the overseas transfer charge” substitute “an overseas transfer charge”;
 - (b) for sub-paragraph (b) substitute—
 - “(b) whether the overseas transfer charge arises under [section 244AC](#) or [244IA](#) in the case of the transfer,”.
 - (4) In paragraph (2)—
 - (a) in the words before sub-paragraph (a), after “the overseas transfer charge” insert “under [section 244AC](#)”;
 - (b) in sub-paragraph (b), at the end insert “under [section 244AC](#)”;
 - (c) after sub-paragraph (b) insert—
 - “(ba) the transferred value of the transfer,”.
 - (5) In paragraph (3), in the words before sub-paragraph (a), for “overseas transfer charge” substitute “an overseas transfer charge under [section 244AC](#)”.
- 117 (1) Regulation 14 (information provided to members by scheme administrators about benefit crystallisation events) is amended as follows.
- (2) In the heading, for “benefit crystallisation events” substitute “relevant benefit crystallisation events”.
 - (3) In paragraph (1)(b), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.
 - (4) In paragraph (2)(c) omit “(2A) or (2B)”.
 - (5) In paragraph (3)—
 - (a) in the words before sub-paragraph (a), for “percentage of standard lifetime allowance” substitute “amount of the member’s lump sum allowance, and the amount of the member’s lump sum and death benefit allowance,”;
 - (b) in sub-paragraph (a), for “benefit crystallisation events” substitute “relevant benefit crystallisation events”;
 - (c) in sub-paragraph (b), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 118 In regulation 14ZCA (further information provided by scheme administrators on recognised transfers to overseas schemes), in paragraph (2)—
- (a) in sub-paragraph (a), for “the overseas transfer charge” substitute “an overseas transfer charge”;
 - (b) for sub-paragraph (b) substitute—
 - “(b) in a case where an overseas transfer charge arose in the case of the transfer, stating—
 - (i) the transferred value of the transfer,
 - (ii) whether the charge arose under [section 244AC](#) or [244IA](#), and
 - (iii) the amount of the charge, and
 - (c) in a case where the transfer is excluded from the overseas transfer charge under [section 244AC](#) by or under any of sections 244B to 244H, the section under which it is so excluded.”
- 119 (1) Regulation 15 (information between scheme administrators) is amended as follows.
- (2) In paragraph (2)—
 - (a) in the words before paragraph (a), for “total percentage of the standard lifetime allowance” substitute “total amount of the member’s lump sum allowance, and the total amount of the member’s lump sum and death benefit allowance,”;
 - (b) in sub-paragraph (a), for “benefit crystallisation events” substitute “relevant benefit crystallisation events”;
 - (c) in sub-paragraph (b), in the words before paragraph (i), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.
- 120 (1) Regulation 16 (pensions and annuities in payment: information provided to and by insurance companies) is amended as follows.
- (2) In paragraph (2), for “total percentage of standard lifetime allowance” substitute “total amount of the member’s lump sum allowance, and the total amount of the member’s lump sum and death benefit allowance,”.
 - (3) In paragraph (3), for “percentage of the standard lifetime allowance” substitute “total amount of the member’s lump sum allowance, and the total amount of the member’s lump sum and death benefit allowance,”.
 - (4) In paragraph (4)(a), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.
- 121 (1) Regulation 17 (payments to insurance companies from drawdown pension funds) is amended as follows.
- (2) In paragraph (2), for “percentage of standard lifetime allowance” substitute “amount of the member’s lump sum allowance, and the amount of the member’s lump sum and death benefit allowance,”.
 - (3) In paragraph (3)—
 - (a) for “percentage of the standard lifetime allowance” substitute “amount of the member’s lump sum allowance, and the amount of the member’s lump sum and death benefit allowance,”;
 - (b) for “percentage expended” substitute “amount expended”.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (4) In paragraph (5)—
- (a) in sub-paragraph (a)—
 - (i) in the words before paragraph (i), for “percentages of standard lifetime allowance” substitute “amounts of the member’s lump sum allowance, and the sum of the amounts of the member’s lump sum and death benefit allowance,”;
 - (ii) in paragraph (i), for “benefit crystallisation events” substitute “relevant benefit crystallisation events”;
 - (iii) in paragraph (ii), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”;
 - (b) in sub-paragraph (b), in the words before paragraph (i), for “percentages of standard lifetime allowance” substitute “amounts of the member’s lump sum allowance, and the sum of the amounts of the member’s lump sum and death benefit allowance,”.
- (5) In paragraph (7)—
- (a) in sub-paragraph (a)—
 - (i) in the words before paragraph (i), for “percentages of standard lifetime allowance” substitute “amounts of the member’s lump sum allowance, and the sum of the amounts of the member’s lump sum and death benefit allowance,”;
 - (ii) in paragraph (i), for “benefit crystallisation events” substitute “relevant benefit crystallisation events”;
 - (iii) in paragraph (ii), for “benefit crystallisation events” substitute “relevant benefit crystallisation events”;
 - (b) in sub-paragraph (b), in the words before paragraph (i), for “percentages of standard lifetime allowance” substitute “amounts of the member’s lump sum allowance, and the sum of the amounts of the member’s lump sum and death benefit allowance,”.

122 Omit regulations 19 (lump sums to which paragraph 1B of Schedule 29 applies) and 20 (lump sums to which paragraph 1B of Schedule 29 fails to apply).

Amendments of the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006

- 123 (1) The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 ([S.I. 2006/570](#)) are amended as follows.
- (2) In regulation 2 (interpretation), in paragraph (2), for the entry for “the ELA regulations” substitute—
- ““the EA regulations” means the Pension Schemes (Enhanced Allowances) Regulations 2006 ([S.I. 2006/131](#));”
- (3) In Schedule 2 (information which may be supplied either to or by HM Revenue & Customs by an approved method of electronic communications)—
- (a) in the entry relating to an application under section 267 or 268 of FA 2004 omit paragraph (a) (which relates to an application under section 267 of that Act);

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (b) in the entry relating to a notification by an individual under regulation 3, 4, 5, 6, 7 or 8 of the Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 (S.I. 2006/131) (“the 2006 regulations”), for “the ELA regulations” substitute “the EA regulations”;
- (c) in the entry relating to a requirement by an individual under regulation 12 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (d) in the entry relating to a requirement by an individual under regulation 14 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (e) in the entry relating to a requirement by an individual under regulation 16 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (f) in the entry relating to a notice given by an individual under regulation 17 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (g) in the entry relating to a notice given by an individual under regulation 18 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (h) in the entry relating to a notice by His Majesty’s Revenue and Customs under regulation 24 of the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (i) in the entry relating to a certificate by His Majesty’s Revenue and Customs under the 2006 regulations, for “the ELA regulations” substitute “the EA regulations”;
- (j) in the final entry, relating to a notice of appeal against the imposition of a penalty under certain provisions—
 - (i) in paragraph (e) omit “lifetime”;
 - (ii) in paragraph (f) omit “lifetime”;
 - (iii) in paragraph (g) omit “lifetime allowance”.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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:

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\(23\)\(b\)](#)