
STATUTORY INSTRUMENTS

2001 No. 497

Representation of the People (Scotland) Regulations 2001

PART V

ISSUE AND RECEIPT OF POSTAL BALLOT PAPERS

Receipt of postal ballot papers

Forwarding of documents

91.—(1) The returning officer shall forward to the sheriff clerk at the same time as he forwards the documents mentioned in rule 55 of the elections rules—

- (a) any packets referred to in regulations 75, 77(6) [^{F1}, 78(2C)][^{F2}, 84(8)], and 89 above, subject to regulation 90 above, endorsing on each packet a description of its contents, the date of the election to which it relates and the name of the constituency or electoral ward for which the election (or elections) was (or were) held, and
- (b) a completed statement in Form K of the number of postal ballot papers issued.

(2) Where—

- (a) any covering envelopes are received by the returning officer after the close of the poll (apart from those delivered in accordance with the provisions of regulation 79(3) above);
- (b) any envelopes addressed to postal voters are returned as undelivered too late to be readdressed, or
- (c) any spoilt postal ballot papers are returned too late to enable other postal ballot papers to be issued,

the returning officer shall put them unopened in a separate packet, seal up such packet and endorse and forward it at a subsequent date in the manner described in paragraph (1) above.

(4) Rules 56 and 57 of the elections rules shall apply to any packet or document forwarded under this regulation.

(5) A copy of the statement referred to in paragraph (1)(b) above shall be provided by the returning officer to the Secretary of State [^{F3}and the Electoral Commission in the period which starts 10 days after the day of the poll and ends 15 days after the day of the poll].

Textual Amendments

F1 Word in reg. 91(1)(a) inserted (23.3.2006) by [The Representation of the People \(Scotland\) \(Amendment\) Regulations 2006 \(S.I. 2006/834\)](#), regs. 1(1), **11(2)**

F2 Word in reg. 91(1)(a) inserted (with effect in accordance with reg. 1(2)(3)(b) of the amending S.I.) by [The Representation of the People \(Scotland\) \(Amendment\) Regulations 2007 \(S.I. 2007/925\)](#), regs. 1(1), **41**

F3 Words in reg. 91(5) inserted (23.3.2006) by [The Representation of the People \(Scotland\) \(Amendment\) Regulations 2006 \(S.I. 2006/834\)](#), regs. 1(1), **11(3)**

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Representation of the People (Scotland) Regulations 2001. 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

Commencement Information

- I1 Reg. 91 in force at 16.2.2001, see **reg. 1(1)**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Representation of the People (Scotland) Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Regulations applied (with modifications) by [2013 asp 13 s. 6 sch. 1 Pt. 13](#)
- Regulations applied (with modifications) by [2015 c. 36 Sch. 3 para. 14](#)
- Regulations applied in part (with modifications) by [2011 c. 1 Sch. 4 para. 8Sch. 7 para. 58\(3\)](#)
- Regulations applied in part (with modifications) by [2011 c. 1 Sch. 4 para. 8](#)
- Regulations functions transferred by [S.I. 2015/1376 art. 5\(2\)\(b\)](#)
- Regulations functions transferred by [S.I. 2016/997 art. 7\(c\)\(ii\)](#)
- Regulations modified (temp. from 31.7.2013 until 31.12.2014) by [S.I. 2013/1599 reg. 3](#)
- Regulations transfer of functions by [S.I. 2021/1265 art. 7\(2\)\(b\)](#)
- reg. 91 applied (with modifications) by [S.I. 2016/219 Sch. 3 para. 49](#)
- reg. 91(1)(a) word inserted by [S.I. 2013/3206 reg. 37\(a\)](#)
- reg. 91(1)(a) words inserted by [S.I. 2023/1225 reg. 3\(11\)\(a\)\(i\)](#)
- reg. 91(4) substituted by [S.I. 2023/1225 reg. 3\(11\)\(b\)](#)
- reg. 91(4) words inserted by [S.I. 2013/3206 reg. 37\(c\)](#)

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

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

- s. 15 modified by [2013 asp 13 s. 7A\(6\)](#) (as inserted) by [2013 asp 14 s. 3\(3\)](#)
- s. 32ZA excluded (temp. until 6.7.2018) by [S.I. 2017/605 art. 4](#)
- s. 32ZB excluded (temp. until 6.7.2018) by [S.I. 2017/605 art. 4](#)
- Sch. 1(c) word inserted by [S.I. 2013/3206 reg. 44](#)
- Sch. 4A revoked by [S.I. 2018/1310 Sch. 1 Pt. 2 Table 1](#) (This S.I. is amended by S.I. 2019/1389, reg. 2)
- reg. 26B(7) word substituted by [S.I. 2017/604 reg. 5\(c\)](#)
- reg. 3(3A) inserted by [S.I. 2013/3206 reg. 3\(b\)](#)
- reg. 3(3A) word omitted by [S.I. 2015/1966 reg. 3](#)
- reg. 3(3A) words omitted by [S.I. 2017/604 reg. 3](#)
- reg. 3(3B) inserted by [S.I. 2023/1147 reg. 8\(2\)\(b\)](#)
- reg. 3(3B) substituted by [S.I. 2023/1406 reg. 8\(2\)\(b\)](#)
- reg. 5(1) reg. 5 renumbered as reg. 5(1) by [S.I. 2013/3206 reg. 5\(1\)](#)
- reg. 5(1) words inserted by [S.I. 2023/1147 reg. 8\(3\)\(a\)](#)
- reg. 5(1) words inserted by [S.I. 2023/1406 reg. 8\(3\)\(a\)](#)
- reg. 5(1) words substituted by [S.I. 2013/3206 reg. 5\(2\)](#)
- reg. 5(2) inserted by [S.I. 2013/3206 reg. 5\(3\)](#)
- reg. 5(3) inserted by [S.I. 2023/1147 reg. 8\(3\)\(b\)](#)
- reg. 5(3) substituted by [S.I. 2023/1406 reg. 8\(3\)\(b\)](#)
- reg. 6(4) inserted by [S.I. 2023/1147 reg. 8\(4\)](#)
- reg. 15(1A) inserted by [2015 asp 7 s. 10\(2\)](#)
- reg. 15(3)(c) and word inserted by [S.I. 2014/3124 reg. 3\(a\)\(ii\)](#)
- reg. 15A inserted by [2015 asp 7 s. 10\(3\)](#)
- reg. 22A-22D and cross-heading inserted by [S.I. 2023/1406 reg. 9\(6\)](#)
- reg. 23(1A) inserted by [S.I. 2013/3206 reg. 7](#)
- reg. 24(2A) inserted by [S.I. 2023/1406 reg. 10\(2\)](#)
- reg. 24(7) inserted by [S.S.I. 2020/180 reg. 3\(b\)](#)
- reg. 25(3A) inserted by [S.I. 2014/3124 reg. 5\(a\)](#)

- reg. 25(5)-(7) inserted by [2015 asp 7 s. 11\(2\)](#)
- reg. 25ZA inserted by [S.I. 2023/1406 reg. 10\(4\)](#)
- reg. 26(1A) inserted by [2015 asp 7 s. 5\(2\)\(a\)](#)
- reg. 26(1B) inserted by [S.S.I. 2020/180 reg. 4\(a\)](#)
- reg. 26(3)(ba) inserted by [S.S.I. 2018/89 reg. 3\(a\)](#)
- reg. 26(3)(ba) inserted by [S.I. 2018/427 reg. 3\(a\)](#)
- reg. 26(3)(ba) words substituted by [S.S.I. 2020/180 reg. 4\(b\)](#)
- reg. 26(3)(ca) inserted by [S.S.I. 2018/89 reg. 3\(b\)](#)
- reg. 26(3)(ca) inserted by [S.I. 2018/427 reg. 3\(b\)](#)
- reg. 26(3)(ea) inserted by [S.I. 2015/1966 reg. 4\(b\)](#)
- reg. 26(3)(eb) inserted by [S.I. 2017/604 reg. 4\(a\)](#)
- reg. 26(3)(eb) revoked by [S.S.I. 2020/113 reg. 4](#)
- reg. 26(3)(eb) words inserted by [S.I. 2019/1451 reg. 15](#)
- reg. 26(3A) inserted by [2015 asp 7 s. 5\(2\)\(c\)](#)
- reg. 26(4)(c) inserted by [S.I. 2017/604 reg. 4\(b\)](#)
- reg. 26(4)(c) words inserted by [S.I. 2023/1406 reg. 10\(6\)\(b\)](#)
- reg. 26(5)(a) omitted by [S.I. 2023/1406 reg. 10\(6\)\(c\)\(ii\)](#)
- reg. 26(5)(b) omitted by [S.I. 2023/1406 reg. 10\(6\)\(c\)\(ii\)](#)
- reg. 26(5)(za)(zb) inserted by [S.I. 2023/1406 reg. 10\(6\)\(c\)\(i\)](#)
- reg. 26(5A) inserted by [S.I. 2017/604 reg. 4\(d\)](#)
- reg. 26(5A) words inserted by [S.I. 2023/1406 reg. 10\(6\)\(d\)](#)
- reg. 26(6A) inserted by [S.I. 2017/602 reg. 3](#)
- reg. 26(6A) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(3\)\(a\)](#)
- reg. 26(9A) inserted by [2015 asp 7 s. 5\(2\)\(d\)](#)
- reg. 26(9B)(9C) inserted by [S.I. 2023/1406 reg. 10\(6\)\(e\)](#)
- reg. 26(11) words inserted by [S.I. 2023/1147 reg. 9\(2\)\(a\)](#)
- reg. 26(11) words substituted by [S.I. 2015/1376 Sch. 2 para. 21\(2\)\(b\)](#)
- reg. 26(11) words substituted by [S.I. 2016/997 Sch. 2 para. 34\(2\)\(b\)](#)
- reg. 26(11) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(3\)\(c\)](#)
- reg. 26(11)(za) inserted by [S.I. 2023/1406 reg. 10\(6\)\(g\)](#)
- reg. 26(12) inserted by [S.I. 2023/1147 reg. 9\(2\)\(b\)](#)
- reg. 26A26B inserted by [S.I. 2013/3206 reg. 11](#)
- reg. 26A(2)(a) words substituted by [2018 c. 12 Sch. 19 para. 268](#)
- reg. 26A(3) words substituted by [S.I. 2015/1376 Sch. 2 para. 21\(2\)\(c\)](#)
- reg. 26A(3) words substituted by [S.I. 2016/997 Sch. 2 para. 34\(2\)\(c\)](#)
- reg. 26A(3) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(4\)](#)
- reg. 26A(3A) inserted by [S.I. 2017/602 reg. 5](#)
- reg. 26A(3A) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(4\)](#)
- reg. 26A(4) words substituted by [S.I. 2015/450 reg. 3\(a\)](#)
- reg. 26A(5) words substituted by [S.I. 2015/450 reg. 3\(b\)](#)
- reg. 26A(6) words substituted by [S.I. 2015/450 reg. 3\(c\)](#)
- reg. 26B(1) words substituted by [S.I. 2023/1406 reg. 10\(7\)\(a\)](#)
- reg. 26B(1A) inserted by [S.I. 2023/1406 reg. 10\(7\)\(b\)](#)
- reg. 26B(4A) inserted by [S.I. 2023/1406 reg. 10\(7\)\(c\)](#)
- reg. 26B(5)(a)(b) substituted for words in reg. 26B(5) by [S.I. 2023/1406 reg. 10\(7\)\(d\)](#)
- reg. 26B(6)(c) word omitted by [S.I. 2023/1406 reg. 10\(7\)\(e\)\(i\)](#)
- reg. 26B(6)(c)(v) and word inserted by [S.I. 2023/1406 reg. 10\(7\)\(e\)\(iii\)](#)
- reg. 26B(6)(c)(ii) words substituted by [S.I. 2017/604 reg. 5\(a\)](#)
- reg. 26B(6)(c)(iv) substituted by [S.I. 2017/604 reg. 5\(b\)](#)
- reg. 26B(6)(c)(iv) words inserted by [S.I. 2023/1406 reg. 10\(7\)\(e\)\(ii\)](#)
- reg. 26B(6A) inserted by [2015 asp 7 s. 5\(3\)](#)
- reg. 26B(6ZA)-(6ZC) inserted by [S.I. 2023/1406 reg. 10\(7\)\(f\)](#)
- reg. 26B(6ZC)(ca) inserted by [S.I. 2024/43 reg. 23\(2\)](#)
- reg. 26B(7)(d) omitted by [S.I. 2023/1406 reg. 10\(7\)\(g\)](#)
- reg. 26B(7)(ca) inserted by [2015 asp 7 s. 11\(3\)\(a\)](#)
- reg. 26B(9A)(9B) inserted by [2015 asp 7 s. 11\(3\)\(b\)](#)
- reg. 26B(10) omitted by [S.I. 2023/1406 reg. 10\(7\)\(g\)](#)

- reg. 26B(11) words substituted by [S.S.I. 2020/180](#) reg. 5(a)
- reg. 26B(12)(c) inserted by [S.S.I. 2020/180](#) reg. 5(b)
- reg. 26C-26J inserted by [S.I. 2023/1406](#) reg. 10(8)
- reg. 26I(4)(a) word omitted by [S.I. 2024/43](#) reg. 23(3)(a)
- reg. 26I(4)(c) and word inserted by [S.I. 2024/43](#) reg. 23(3)(b)
- reg. 28(3) inserted by [2015 asp 7 s. 5\(4\)](#)
- reg. 29(2AA)-(2AE) inserted by [S.I. 2013/3206](#) reg. 15(c)
- reg. 29(2AA)-(2AF) substituted for reg. 29(2AA)-(2AE) by [S.I. 2015/1966](#) reg. 6(1)
- reg. 29(2AB) words inserted by [S.I. 2023/1406](#) reg. 10(12)(a)
- reg. 29(2AC) words inserted by [S.I. 2023/1406](#) reg. 10(12)(b)
- reg. 29(2AE) word substituted by [S.I. 2023/1406](#) reg. 10(12)(c)
- reg. 29(2AE)(b) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(f)
- reg. 29(2AF) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(7)
- reg. 29(2AF)(b) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(2)(f)
- reg. 29(2AG) inserted by [S.I. 2017/602](#) reg. 6
- reg. 29(2AG) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(7)
- reg. 29ZA29ZB inserted by [S.I. 2013/3206](#) reg. 14
- reg. 29ZA29ZB transfer of functions by [S.I. 2021/1265](#) art. 7(3)(b)
- reg. 29ZA(1) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(d)
- reg. 29ZA(1) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(3)(a)
- reg. 29ZA(1) words substituted by [S.I. 2015/1966](#) reg. 5
- reg. 29ZA(1) words substituted by [S.I. 2015/450](#) reg. 4
- reg. 29ZA(1) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(2)(d)
- reg. 29ZA(1) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(3)(a)
- reg. 29ZA(1) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(a)
- reg. 29ZA(2) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(b)(ii)
- reg. 29ZA(2) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(d)
- reg. 29ZA(2) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(2)(d)
- reg. 29ZA(2) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(b)(i)
- reg. 29ZA(3) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(c)
- reg. 29ZA(4) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(d)(i)
- reg. 29ZA(4) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(d)
- reg. 29ZA(4)-(6) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(2)(d)
- reg. 29ZA(4) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(d)(ii)
- reg. 29ZA(5) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(d)
- reg. 29ZA(5) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(e)
- reg. 29ZA(6) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(d)
- reg. 29ZA(6) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(e)
- reg. 29ZA(6A) inserted by [2015 asp 7 s. 5\(5\)](#)
- reg. 29ZA(6ZA) inserted by [S.I. 2023/1406](#) reg. 10(9)
- reg. 29ZA(7) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(2)(e)
- reg. 29ZA(7)(b) omitted by [S.I. 2021/1265](#) Sch. 2 para. 29(5)(f)
- reg. 29ZB(1) words inserted by [S.I. 2023/1406](#) reg. 10(11)(a)
- reg. 29ZB(2)(a) words inserted by [S.I. 2023/1147](#) reg. 9(3)(a)
- reg. 29ZB(5) word omitted by [S.I. 2023/1147](#) reg. 9(3)(b)(i)
- reg. 29ZB(5) words inserted by [S.I. 2023/1406](#) reg. 10(11)(b)(i)
- reg. 29ZB(5)(aa) inserted by [S.I. 2023/1147](#) reg. 9(3)(b)(ii)
- reg. 29ZB(5)(aa) words inserted by [S.I. 2023/1406](#) reg. 10(11)(b)(ii)
- reg. 29ZB(7) words inserted by [S.I. 2023/1406](#) reg. 10(11)(c)
- reg. 29ZB(7) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(2)(e)
- reg. 29ZB(7) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(6)
- reg. 29ZB(8) words inserted by [S.I. 2023/1406](#) reg. 10(11)(d)
- reg. 29ZB(8) words substituted by [S.I. 2015/1376](#) Sch. 2 para. 21(3)(b)
- reg. 29ZB(8) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(6)
- reg. 29ZB(8)(f) words substituted by [S.I. 2016/997](#) Sch. 2 para. 34(3)(b)
- reg. 29ZAA29ZAB inserted by [S.I. 2023/1406](#) reg. 10(10)
- reg. 31C(2)(c)(2A)(2B) inserted by [S.S.I. 2018/89](#) reg. 4(c)
- reg. 31C(2A)(2B) inserted by [S.I. 2018/427](#) reg. 4(c)

- reg. 31D(3A) inserted by [2015 asp 7 s. 6\(2\)](#)
- reg. 31D(4A) inserted by [S.S.I. 2018/89 reg. 5\(a\)](#)
- reg. 31D(4A) inserted by [S.I. 2018/427 reg. 5\(a\)](#)
- reg. 31E(5) inserted by [2015 asp 7 s. 6\(3\)](#)
- reg. 31G(7) inserted by [S.I. 2023/1406 reg. 10\(14\)](#)
- reg. 31I(e) substituted by [S.I. 2013/3206 reg. 21\(1\)\(a\)](#)
- reg. 31I(l)-(q) inserted by [S.I. 2013/3206 reg. 21\(1\)\(b\)](#)
- reg. 31I(3)(r)(s) inserted by [S.S.I. 2018/89 reg. 8](#)
- reg. 31I(3)(r)(s) inserted by [S.I. 2018/427 reg. 8](#)
- reg. 31I(3)(t) inserted by [S.I. 2022/1382 reg. 39\(2\)](#)
- reg. 31J(2A) inserted by [S.I. 2023/1406 reg. 10\(15\)](#)
- reg. 31J(4)(l)-(n) inserted by [S.S.I. 2018/89 reg. 9\(b\)](#)
- reg. 31J(4)(l)-(n) inserted by [S.I. 2018/427 reg. 9\(b\)](#)
- reg. 31J(4A) inserted by [S.S.I. 2018/89 reg. 9\(c\)](#)
- reg. 31J(4A) inserted by [S.I. 2018/427 reg. 10](#)
- reg. 31J(5) inserted by [2015 asp 7 s. 7](#)
- reg. 31FA inserted by [S.I. 2013/3206 reg. 20](#)
- reg. 31FA word substituted by [S.I. 2015/1966 reg. 8\(a\)](#)
- reg. 31FA words inserted by [S.I. 2015/1966 reg. 8\(b\)](#)
- reg. 31FA(1) reg. 31FA renumbered as reg. 31FA(1) by [S.S.I. 2018/89 reg. 7\(a\)](#)
- reg. 31FA(1) reg. 31FA renumbered as reg. 31FA(1) by [S.I. 2018/427 reg. 7\(a\)](#)
- reg. 31FA(2) inserted by [S.S.I. 2018/89 reg. 7\(b\)](#)
- reg. 31FA(2) inserted by [S.I. 2018/427 reg. 7\(b\)](#)
- reg. 31FZA inserted by [S.I. 2015/1966 reg. 7\(2\)](#)
- reg. 31FZA substituted by [S.S.I. 2018/89 reg. 6](#)
- reg. 31FZA substituted by [S.I. 2018/427 reg. 6](#)
- reg. 32ZA-32ZI amendment to earlier affecting provision SI 2013/3206 reg. 22 by [S.I. 2014/1250 reg. 4](#)
- reg. 32ZA-32ZI inserted by [S.I. 2013/3206 reg. 22](#)
- reg. 32ZA revoked by [S.S.I. 2020/113 reg. 5](#)
- reg. 32ZA heading substituted by [S.I. 2019/1451 reg. 16\(a\)](#)
- reg. 32ZA(1) words inserted by [S.I. 2019/1451 reg. 16\(b\)](#)
- reg. 32ZA(2)(b) words substituted by [S.I. 2015/1376 Sch. 2 para. 21\(2\)\(g\)](#)
- reg. 32ZA(2)(b) words substituted by [S.I. 2016/997 Sch. 2 para. 34\(2\)\(g\)](#)
- reg. 32ZA(2A) inserted by [S.I. 2017/602 reg. 7](#)
- reg. 32ZA(3)(f) substituted by [S.I. 2015/450 reg. 5](#)
- reg. 32ZA(3)(f) words substituted by [2018 c. 12 Sch. 19 para. 269](#)
- reg. 32ZA(3)(i) word omitted by [S.I. 2015/450 reg. 6\(a\)](#)
- reg. 32ZA(3)(i) words substituted by [S.I. 2015/450 reg. 6\(b\)](#)
- reg. 32ZA(3)(i) words substituted by [S.I. 2015/450 reg. 6\(c\)](#)
- reg. 32ZA(3A) inserted by [2015 asp 7 s. 2\(2\)\(a\)](#)
- reg. 32ZA(4) words inserted by [S.I. 2017/604 reg. 6\(a\)](#)
- reg. 32ZA(4A)(4B) inserted by [S.I. 2017/604 reg. 6\(b\)](#)
- reg. 32ZA(5A) inserted by [2015 asp 7 s. 2\(2\)\(b\)](#)
- reg. 32ZB revoked by [S.S.I. 2020/113 reg. 6](#)
- reg. 32ZB(1) words substituted by [S.I. 2019/1451 reg. 17](#)
- reg. 32ZB(5A) inserted by [S.I. 2017/604 reg. 7](#)
- reg. 32ZC(1)(b) words substituted by [S.I. 2015/1376 Sch. 2 para. 21\(2\)\(h\)](#)
- reg. 32ZC(1)(b) words substituted by [S.I. 2016/997 Sch. 2 para. 34\(2\)\(h\)](#)
- reg. 32ZC(1)(b) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(12\)](#)
- reg. 32ZC(1A) inserted by [S.I. 2017/602 reg. 8](#)
- reg. 32ZC(2) words substituted by [S.I. 2021/1265 Sch. 2 para. 29\(12\)](#)
- reg. 32ZC(2)(b) word omitted by [S.I. 2017/604 reg. 8\(a\)\(i\)](#)
- reg. 32ZC(2)(c) word inserted by [S.I. 2017/604 reg. 8\(a\)\(i\)](#)
- reg. 32ZC(2)(d) inserted by [S.I. 2017/604 reg. 8\(a\)\(ii\)](#)
- reg. 32ZC(2A) inserted by [2015 asp 7 s. 3\(2\)](#)
- reg. 32ZC(4)(5) inserted by [S.I. 2017/604 reg. 8\(b\)](#)
- reg. 32ZD(3A) inserted by [2015 asp 7 s. 3\(3\)](#)

- reg. 32ZD(5)(a) words substituted by [S.I. 2017/604](#) reg. 9
- reg. 32ZD(6) inserted by [S.S.I. 2020/180](#) reg. 6
- reg. 32ZE(2)(c) words substituted by [S.I. 2017/604](#) reg. 10
- reg. 32ZE(3A) inserted by [2015 asp 7 s. 3\(4\)](#)
- reg. 32ZE(5)(a) words substituted by [S.I. 2017/604](#) reg. 10
- reg. 32ZG(5)(b)(i) words substituted by [S.I. 2017/604](#) reg. 11
- reg. 32ZBA-32ZBG inserted by [S.I. 2019/1451](#) reg. 18
- reg. 32ZBA(1) words omitted by [S.S.I. 2020/113](#) reg. 7(a)
- reg. 32ZBA(2) words omitted by [S.S.I. 2020/113](#) reg. 7(a)
- reg. 32ZBA(4) words omitted by [S.S.I. 2020/113](#) reg. 7(a)
- reg. 32ZBA(5)(b)(ii) words inserted by [S.S.I. 2020/113](#) reg. 7(b)
- reg. 32ZBA(6) words omitted by [S.S.I. 2020/113](#) reg. 7(c)
- reg. 32ZBA(7)(a) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(8)
- reg. 32ZBA(8) words omitted by [S.S.I. 2020/113](#) reg. 7(c)
- reg. 32ZBB32ZBC transfer of functions by [S.I. 2021/1265](#) art. 7(3)(b)
- reg. 32ZBB(1) words omitted by [S.S.I. 2020/113](#) reg. 8
- reg. 32ZBB(1) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(a)
- reg. 32ZBB(2) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(a)
- reg. 32ZBB(3) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(b)(ii)
- reg. 32ZBB(3) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(b)(i)
- reg. 32ZBB(4) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(c)
- reg. 32ZBB(5) words inserted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(d)(i)
- reg. 32ZBB(5) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(d)(ii)
- reg. 32ZBB(6) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(e)
- reg. 32ZBB(7) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(e)
- reg. 32ZBB(9) words omitted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(f)(ii)
- reg. 32ZBB(9) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(9)(f)(i)
- reg. 32ZBC(1)(a) words omitted by [S.S.I. 2020/113](#) reg. 9
- reg. 32ZBC(3) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(10)
- reg. 32ZBC(4) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(10)
- reg. 32ZBC(5) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(10)
- reg. 32ZBD(1) words omitted by [S.S.I. 2020/113](#) reg. 10(a)
- reg. 32ZBD(4)(c) word omitted by [S.S.I. 2020/113](#) reg. 10(b)(ii)
- reg. 32ZBD(4)(ba) inserted by [S.S.I. 2020/113](#) reg. 10(b)(i)
- reg. 32ZBD(4)(ca) inserted by [S.S.I. 2020/113](#) reg. 10(b)(iii)
- reg. 32ZBD(8) words inserted by [S.S.I. 2020/113](#) reg. 10(c)
- reg. 32ZBD(9)(a)(i) word omitted by [S.S.I. 2020/113](#) reg. 10(d)(ii)
- reg. 32ZBD(9)(a)(i) words omitted by [S.S.I. 2020/113](#) reg. 10(d)(i)
- reg. 32ZBD(9)(a)(iii) inserted by [S.S.I. 2020/113](#) reg. 10(d)(iii)
- reg. 32ZBD(9A) inserted by [S.S.I. 2020/113](#) reg. 10(e)
- reg. 32ZBE(1) words omitted by [S.S.I. 2020/113](#) reg. 11(a)
- reg. 32ZBE(2) words omitted by [S.S.I. 2020/113](#) reg. 11(a)
- reg. 32ZBE(3)(b) substituted by [S.S.I. 2020/113](#) reg. 11(b)
- reg. 32ZBE(4) words substituted by [S.S.I. 2020/113](#) reg. 11(c)
- reg. 32ZBE(4A) inserted by [S.S.I. 2020/113](#) reg. 11(d)
- reg. 32ZBE(5)(b) words substituted by [S.S.I. 2020/113](#) reg. 11(e)
- reg. 32ZBE(5A) inserted by [S.S.I. 2020/113](#) reg. 11(f)
- reg. 32ZBE(6) words omitted by [S.S.I. 2020/113](#) reg. 11(a)
- reg. 32ZBE(7) words omitted by [S.S.I. 2020/113](#) reg. 11(a)
- reg. 32ZBF(4) words inserted by [S.S.I. 2020/113](#) reg. 12(a)(ii)
- reg. 32ZBF(4) words omitted by [S.S.I. 2020/113](#) reg. 12(a)(i)
- reg. 32ZBF(5A) inserted by [S.S.I. 2020/113](#) reg. 12(b)
- reg. 32ZBF(6) words inserted by [S.S.I. 2020/113](#) reg. 12(c)
- reg. 32ZBF(7) words inserted by [S.S.I. 2020/113](#) reg. 12(c)
- reg. 32ZBF(8) words inserted by [S.S.I. 2020/113](#) reg. 12(c)
- reg. 32ZBG(1)(b) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(11)
- reg. 32ZBG(2) words substituted by [S.I. 2021/1265](#) Sch. 2 para. 29(11)
- reg. 32ZBG(3)(a) words omitted by [S.S.I. 2020/113](#) reg. 13(a)(i)

- reg. 32ZBG(3)(b) words omitted by [S.S.I. 2020/113](#) reg. 13(a)(i)
- reg. 32ZBG(3)(d)(i) word deleted by [S.S.I. 2020/113](#) reg. 13(a)(ii)
- reg. 32ZBG(3)(d)(iii) and word inserted by [S.S.I. 2020/113](#) reg. 13(a)(iii)
- reg. 32ZBG(3)(d)(ii) words omitted by [S.S.I. 2020/113](#) reg. 13(a)(i)
- reg. 32ZBG(4)(a) words omitted by [S.S.I. 2020/113](#) reg. 13(b)(i)
- reg. 32ZBG(4)(b) words omitted by [S.S.I. 2020/113](#) reg. 13(b)(i)
- reg. 32ZBG(4)(d) words omitted by [S.S.I. 2020/113](#) reg. 13(b)(i)
- reg. 32ZBG(4)(f) inserted by [S.S.I. 2020/113](#) reg. 13(b)(ii)
- reg. 35(4) inserted by [S.I. 2023/1406](#) reg. 10(16)
- reg. 35A inserted by [S.I. 2014/3124](#) reg. 7
- reg. 35A(1) words inserted by [S.I. 2023/1406](#) reg. 10(17)
- reg. 36(4) inserted by [S.I. 2016/295](#) art. 152(2)(b)
- reg. 45(1A) inserted by [S.I. 2023/1406](#) reg. 10(19)(b)
- reg. 51(2)(aa) inserted by [S.I. 2023/1147](#) reg. 10(3)(a)
- reg. 51(7)-(11) inserted by [S.I. 2023/1147](#) reg. 10(3)(c)
- reg. 52(A1) inserted by [S.I. 2021/391](#) reg. 4(2)(b)
- reg. 52(A1)(b) words inserted by [S.I. 2022/1382](#) reg. 39(4)(a)
- reg. 52(1) reg. 52 renumbered as reg. 52(1) by [S.I. 2021/391](#) reg. 4(2)(a)
- reg. 52(1) words omitted by [S.I. 2021/391](#) reg. 4(2)(c)
- reg. 52(1) words omitted by [S.I. 2023/1147](#) reg. 10(4)(a)
- reg. 52(1A)-(1C) inserted by [S.I. 2022/1382](#) reg. 39(4)(b)
- reg. 52(1ZA) inserted by [S.I. 2023/1147](#) reg. 10(4)(b)
- reg. 52(2) inserted (temp.) by [S.I. 2021/391](#) reg. 4(2)(d)
- reg. 55(3ZA) inserted (temp.) by [S.I. 2021/391](#) reg. 4(3)
- reg. 55(5) inserted by [S.I. 2023/1147](#) reg. 10(5)
- reg. 55A applied by [S.I. 2016/219](#) Sch. 3 para. 2(g)
- reg. 55A inserted by [S.I. 2013/3206](#) reg. 24
- reg. 55A heading words inserted by [S.I. 2022/1382](#) reg. 39(5)
- reg. 55B inserted by [S.I. 2022/1382](#) reg. 39(6)
- reg. 55B(1) words substituted by [S.I. 2023/1147](#) reg. 10(6)(a)
- reg. 55B(2A) inserted by [S.I. 2023/1147](#) reg. 10(6)(b)
- reg. 56(2A)(2B) inserted (temp.) by [S.I. 2021/391](#) reg. 4(4)(b)
- reg. 56(2B)(b)(ii) substituted (temp.) by [S.I. 2022/175](#) reg. 4(a)
- reg. 56(2ZA) inserted by [S.I. 2022/1382](#) reg. 39(7)(b)
- reg. 56(3A)(aza) inserted (temp.) by [S.I. 2021/391](#) reg. 4(4)(c)
- reg. 56(3A)(aa) inserted by [S.I. 2013/3206](#) reg. 25(1)
- reg. 56(3B)(3C) inserted (temp.) by [S.I. 2021/391](#) reg. 4(4)(d)
- reg. 56(3B)(b) substituted (temp.) by [S.I. 2022/175](#) reg. 4(b)
- reg. 56(3D)(3E) inserted by [S.I. 2022/1382](#) reg. 39(7)(d)
- reg. 56(3D) words inserted by [S.I. 2023/1147](#) reg. 10(7)(a)
- reg. 56(3F) inserted by [S.I. 2023/1147](#) reg. 10(7)(b)
- reg. 56(5A) inserted by [S.I. 2013/3206](#) reg. 25(2)
- reg. 56A inserted by [S.I. 2022/1382](#) reg. 39(8)
- reg. 56B-56D inserted by [S.I. 2023/1147](#) reg. 10(8)
- reg. 56C(5A) inserted by [S.I. 2023/1406](#) reg. 11(2)(a)
- reg. 56C(6) words inserted by [S.I. 2023/1406](#) reg. 11(2)(b)(i)
- reg. 56C(6)(d)(i) words inserted by [S.I. 2023/1406](#) reg. 11(2)(b)(ii)
- reg. 56C(8) words substituted by [S.I. 2023/1406](#) reg. 11(2)(c)(i)
- reg. 56C(8)(a) words inserted by [S.I. 2023/1406](#) reg. 11(2)(c)(ii)
- reg. 56C(8)(b) words inserted by [S.I. 2023/1406](#) reg. 11(2)(c)(iii)
- reg. 56C(8)(c) words inserted by [S.I. 2023/1406](#) reg. 11(2)(c)(iii)
- reg. 56C(8)(c) words substituted by [S.I. 2023/1406](#) reg. 11(2)(c)(iv)
- reg. 56C(8)(e) words substituted by [S.I. 2023/1406](#) reg. 11(2)(c)(v)
- reg. 56C(8)(ca) inserted by [S.I. 2024/43](#) reg. 23(4)
- reg. 57(1A) inserted by [S.I. 2023/1147](#) reg. 10(9)(a)
- reg. 57(2A)(2B) inserted by [S.I. 2023/1406](#) reg. 11(3)
- reg. 57(3A) inserted by [S.I. 2023/1147](#) reg. 10(9)(c)
- reg. 57(6A)-(6E) inserted by [S.I. 2023/1147](#) reg. 10(9)(d)

- reg. 60A(A1) inserted by [S.I. 2023/1147](#) reg. 10(11)
- reg. 60A(1A)-(1D) inserted by [S.I. 2023/1406](#) reg. 11(4)(c)
- reg. 60B inserted by [S.I. 2013/3206](#) reg. 26
- reg. 60B(11) word substituted by [S.I. 2017/604](#) reg. 12
- reg. 60ZA applied by [S.I. 2023/1147](#) Sch. 2 para. 3
- reg. 60ZA applied by [S.I. 2023/1405](#) reg. 6
- reg. 60ZA inserted by [S.I. 2023/1147](#) reg. 10(10)
- reg. 61(6A) inserted by [S.I. 2013/3206](#) reg. 27
- reg. 61C applied (with modifications) by [S.I. 2016/219](#) Sch. 3 para. 19
- reg. 61C inserted by [S.I. 2013/3206](#) reg. 28
- reg. 61C heading word substituted by [S.I. 2023/1225](#) reg. 3(3)(a)
- reg. 61C(1) words inserted by [S.I. 2023/1225](#) reg. 3(3)(b)(i)
- reg. 61C(1)(a)(i) words in reg. 61C(1)(a) renumbered as reg. 61C(1)(a)(i) by [S.I. 2023/1225](#) reg. 3(3)(b)(ii)(aa)
- reg. 61C(1)(a)(ii)(iii) inserted by [S.I. 2023/1225](#) reg. 3(3)(b)(ii)(bb)
- reg. 61C(1)(c)(i) words in reg. 61C(1)(c) renumbered as reg. 61C(1)(c)(i) by [S.I. 2023/1225](#) reg. 3(3)(b)(iii)(aa)
- reg. 61C(1)(c)(ii) inserted by [S.I. 2023/1225](#) reg. 3(3)(b)(iii)(bb)
- reg. 61C(2)(b) words inserted by [S.I. 2023/1225](#) reg. 3(3)(c)
- reg. 78A applied (with modifications) by [S.I. 2016/219](#) Sch. 3 para. 33
- reg. 78A inserted by [S.I. 2013/3206](#) reg. 31
- reg. 78A(1) words omitted by [S.I. 2015/450](#) reg. 9
- reg. 79(2A) inserted by [S.I. 2023/1225](#) reg. 3(5)(b)
- reg. 79A-79D inserted by [S.I. 2023/1225](#) reg. 3(6)
- reg. 82A-82E inserted by [S.I. 2023/1225](#) reg. 3(8)
- reg. 87(4)(5) inserted by [S.I. 2013/3206](#) reg. 35(2)
- reg. 87(6)-(9) inserted by [S.I. 2023/1225](#) reg. 3(9)(c)
- reg. 89(1)(g) inserted by [S.I. 2023/1225](#) reg. 3(10)
- reg. 91(1)(c) inserted by [S.I. 2013/3206](#) reg. 37(b)
- reg. 91(1)(c) words inserted by [S.I. 2023/1225](#) reg. 3(11)(a)(ii)
- reg. 91A applied (with modifications) by [S.I. 2016/219](#) Sch. 3 para. 50
- reg. 91A inserted by [S.I. 2013/3206](#) reg. 38
- reg. 91A(1)(a)(b) substituted by [S.I. 2023/1225](#) reg. 3(12)(a)
- reg. 91A(3) words substituted by [S.I. 2023/1225](#) reg. 3(12)(b)(i)
- reg. 91A(3)(b) words substituted by [S.I. 2023/1225](#) reg. 3(12)(b)(ii)
- reg. 91A(4)(5) words substituted by [S.I. 2023/1225](#) reg. 3(12)(c)
- reg. 92(2)(ba) inserted by [2018 c. 12](#) Sch. 19 para. 272(2)
- reg. 92(2)(ba) words substituted by [S.I. 2019/419](#) Sch. 3 para. 36
- reg. 93(3)-(3C) substituted for reg. 93(3) by [S.I. 2013/3206](#) reg. 41
- reg. 93A inserted by [S.I. 2013/3206](#) reg. 42
- reg. 93A(3) omitted by [S.S.I. 2020/113](#) reg. 14
- reg. 93A(3) words substituted by [S.I. 2019/1451](#) reg. 19
- reg. 93A(4) word substituted by [S.S.I. 2018/89](#) reg. 10
- reg. 93A(4) word substituted by [S.I. 2018/427](#) reg. 11
- reg. 94(5) inserted by [S.I. 2022/1382](#) reg. 39(9)
- reg. 99(2A)(2B) inserted by [S.I. 2013/3206](#) reg. 45
- reg. 112(1)(c) words substituted by [S.I. 2013/472](#) Sch. 2 para. 34(a)(i)
- reg. 112(1)(ca) inserted by [S.I. 2013/472](#) Sch. 2 para. 34(a)(ii)
- reg. 113(6) inserted by [S.I. 2013/1881](#) Sch. para. 23(b)
- reg. 118(1)(b)(iv) inserted by [S.I. 2013/3206](#) reg. 46
- reg. 118(1)(b)(iv)(v) substituted for reg. 118(1)(b)(iv) by [S.I. 2023/1225](#) reg. 3(13)