

SCHEDULE 8

Regulation 33(2)

Sums disregarded in the calculation of earnings: persons who are not pensioners

1. In the case of an applicant who has been engaged in remunerative work as an employed earner or, had the employment been in Great Britain, would have been so engaged—

(a) where—

- (i) the employment has been terminated because of retirement; and
- (ii) on retirement the applicant is entitled to a retirement pension under the SSCBA, or is not so entitled solely because of the applicant's failure to satisfy the contribution conditions,

any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;

(b) where before the first day of entitlement to a reduction under an authority's scheme the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except—

(i) any payment of the nature described in—

- (aa) paragraph 14(1)(e) of Schedule 6 to these Regulations, or
- (bb) section 28, 64 or 68 of the Employment Rights Act 1996⁽¹⁾ (guarantee payments, suspension from work on medical or maternity grounds); and

(ii) any award, sum or payment of the nature described in—

- (aa) paragraph 14(1)(g) or (i) of Schedule 6 to these Regulations, or
- (bb) section 34 or 70 of the Employment Rights Act 1996 (guarantee payments and suspension from work: complaints to employment tribunals),

including any payment made following the settlement of a complaint to an employment tribunal or of court proceedings;

(c) where before the first day of entitlement to a reduction under an authority's scheme—

- (i) the employment has not been terminated, but
- (ii) the applicant is not engaged in remunerative work,

any earnings paid or due to be paid in respect of that employment except any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 14(1)(j) of Schedule 6.

Commencement Information

II Sch. 8 para. 1 in force at 28.11.2013, see [reg. 1\(2\)](#)

2. In the case of an applicant who, before the first day of entitlement to a reduction under an authority's scheme—

(a) has been engaged in part-time employment as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain; and

(b) has ceased to be engaged in that employment, whether or not that employment has been terminated,

(1) 1996 c.18.

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any earnings paid or due to be paid in respect of that employment except—

- (i) where that employment has been terminated, any payment of the nature described in paragraph 1(b)(i) or (ii)(bb);
- (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 14(1)(j) of Schedule 6.

Commencement Information

I2 Sch. 8 para. 2 in force at 28.11.2013, see [reg. 1\(2\)](#)

3. In the case of an applicant who has been engaged in remunerative work or part-time employment as a self employed earner or, had the employment been in Great Britain, would have been so engaged and who has ceased to be so employed, from the date of the cessation of the applicant's employment, any earnings derived from that employment except earnings to which paragraph 16(3) of Schedule 6 (earnings of self-employed earners) apply.

Commencement Information

I3 Sch. 8 para. 3 in force at 28.11.2013, see [reg. 1\(2\)](#)

4.—(1) In a case to which this paragraph applies and paragraph 5 does not apply, £20; but notwithstanding paragraph 7 of Schedule 6 (calculation of income and capital of members of an applicant's family and of a polygamous marriage) if this paragraph applies to an applicant it is not to apply to the applicant's partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.

(2) This paragraph applies where the applicant's applicable amount includes an amount by way of the disability premium, severe disability premium, work-related activity component or support component under Schedule 7 (applicable amounts: persons who are not pensioners).

(3) This paragraph applies where—

- (a) the applicant is a member of a couple and the applicant's applicable amount includes an amount by way of the disability premium under Schedule 7; and
- (b) the applicant or the applicant's partner has not attained the qualifying age for state pension credit and at least one is engaged in employment.

Commencement Information

I4 Sch. 8 para. 4 in force at 28.11.2013, see [reg. 1\(2\)](#)

5. In a case where the applicant is a lone parent, £25.

Commencement Information

I5 Sch. 8 para. 5 in force at 28.11.2013, see [reg. 1\(2\)](#)

6.—(1) In a case to which neither paragraph 4 nor paragraph 5 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium under Schedule 7 (applicable amounts: persons who are not pensioners), £20

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of the earnings of the person who is, or at any time in the preceding eight weeks was, in receipt of carer's allowance or treated in accordance with paragraph 14(2) of that Schedule as being in receipt of carer's allowance.

(2) Where the carer premium is awarded in respect of the applicant and of any partner of the applicant's, their earnings are for the purposes of this paragraph to be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) is not to exceed £20 of the aggregated amount.

Commencement Information

16 Sch. 8 para. 6 in force at 28.11.2013, see [reg. 1\(2\)](#)

7. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £20, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment—

- (a) specified in paragraph 9(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 6 exceed £20;
- (b) other than one specified in paragraph 9(1), so much of the other member's earnings from such other employment up to £10 as would not when aggregated with the amount disregarded under paragraph 6 exceed £20.

Commencement Information

17 Sch. 8 para. 7 in force at 28.11.2013, see [reg. 1\(2\)](#)

8. In a case where paragraphs 4, 6, 7 and 9 do not apply to the applicant and the applicant is one of a couple and a member of that couple is in employment, £10; but, notwithstanding paragraph 7 of Schedule 6 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it is not to apply to the applicant's partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £10.

Commencement Information

18 Sch. 8 para. 8 in force at 28.11.2013, see [reg. 1\(2\)](#)

9.—(1) In a case where paragraphs 4, 6, 7 and 9 do not apply to the applicant, £20 of earnings derived from one or more employments as—

- (a) a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004(2) or a scheme to which section 4 of that Act applies;
- (b) a part-time fire-fighter employed by the Scottish Fire and Rescue Service(3);
- (c) an auxiliary coastguard in respect of coast rescue activities;
- (d) a person engaged part-time in the manning or launching of a life boat;

(2) 2004 c.21.

(3) Section 1A of the Fire (Scotland) Act 2005 (asp 5) refers. Section 1A was inserted by section 101 of the Police and Fire Reform (Scotland) Act 2012 (asp 8).

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- (e) a member of any territorial or reserve force prescribed in Part I of Schedule 6 to the Social Security (Contributions) Regulations 2001(4);

but, notwithstanding paragraph 7 of Schedule 6 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it is not to apply to that applicant's partner except to the extent specified in sub-paragraph (2).

(2) If the applicant's partner is engaged in employment—

- (a) specified in sub-paragraph (1), so much of the applicant's partner's earnings as would not in aggregate with the amount of the applicant's earnings disregarded under this paragraph exceed £20;
- (b) other than one specified in sub-paragraph (1), so much of the applicant's partner's earnings from that employment up to £10 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £20.

Commencement Information

19 Sch. 8 para. 9 in force at 28.11.2013, see [reg. 1\(2\)](#)

10. Where the applicant is engaged in one or more employments specified in paragraph 9(1), but the applicant's earnings derived from such employments are less than £20 in any week and the applicant is also engaged in any other employment, so much of the applicant's earnings from that other employment, up to £5 if the applicant is a single applicant, or up to £10 if the applicant has a partner, as would not in aggregate with the amount of the applicant's earnings disregarded under paragraph 9 exceed £20.

Commencement Information

110 Sch. 8 para. 10 in force at 28.11.2013, see [reg. 1\(2\)](#)

11. In a case to which none of the paragraphs 4 to 10 applies, £5.

Commencement Information

111 Sch. 8 para. 11 in force at 28.11.2013, see [reg. 1\(2\)](#)

12.—(1) Where—

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;
- (b) the Secretary of State is satisfied that that person is undertaking exempt work as defined in sub-paragraph (6); and
- (c) paragraph 14 does not apply,

the amount specified in sub-paragraph (7) (“the specified amount”).

(2) Where this paragraph applies, paragraphs 4 to 11 do not apply; but in any case where the applicant is a lone parent, and the specified amount would be less than the amount specified in paragraph 5, then paragraph 5 applies instead of this paragraph.

(3) Notwithstanding paragraph 7 of Schedule 6 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member

(4) [S.I. 2001/1004](#).

of a couple (“A”) it is not to apply to the other member of that couple (“B”) except to the extent provided in sub-paragraph (4).

(4) Where A’s earnings are less than the specified amount, there is also to be disregarded so much of B’s earnings as would not when aggregated with A’s earnings exceed the specified amount; but the amount of B’s earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the Secretary of State is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is—

- (a) in receipt of a contributory employment and support allowance;
- (b) in receipt of incapacity benefit;
- (c) in receipt of severe disablement allowance; or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.

(6) “Exempt work” (“*gwaith esempt*”) means work of the kind described in—

- (a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations 2008⁽⁵⁾; or (as the case may be)
- (b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995⁽⁶⁾,

and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or that person’s partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt (or, where more than one such provision is relevant and those provisions mention different amounts of money, the highest of those amounts).

Commencement Information

I12 Sch. 8 para. 12 in force at 28.11.2013, see [reg. 1\(2\)](#)

13. Any amount or the balance of any amount which would fall to be disregarded under paragraph 23 or 24 of Schedule 9 had the applicant’s income which does not consist of earnings been sufficient to entitle the applicant to the full disregard thereunder.

Commencement Information

I13 Sch. 8 para. 13 in force at 28.11.2013, see [reg. 1\(2\)](#)

14. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance, the applicant’s earnings.

Commencement Information

I14 Sch. 8 para. 14 in force at 28.11.2013, see [reg. 1\(2\)](#)

(5) [S.I. 2008/794](#).

(6) [S.I. 1995/311](#).

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15. Any earnings derived from employment which are payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of those earnings.

Commencement Information

I15 Sch. 8 para. 15 in force at 28.11.2013, see [reg. 1\(2\)](#)

16. Where a payment of earnings is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

Commencement Information

I16 Sch. 8 para. 16 in force at 28.11.2013, see [reg. 1\(2\)](#)

17. Any earnings of a child or young person.

Commencement Information

I17 Sch. 8 para. 17 in force at 28.11.2013, see [reg. 1\(2\)](#)

18.—(1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and the applicant's net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of the applicant's earnings that falls to be disregarded under paragraphs 4 to 12, is to be increased by £17.10.

(2) The conditions of this sub-paragraph are that—

- (a) the applicant, or if the applicant is a member of a couple, either the applicant or the applicant's partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(7) applies; or
- (b) the applicant—
 - (i) is, or if the applicant is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week; or
 - (ii) is a member of a couple and—
 - (aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and
 - (bb) the applicant's applicable amount includes a family premium under paragraph 4 of Schedule 7; or
 - (iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or
 - (iv) is, or if the applicant is a member of a couple, at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week, and—
 - (aa) the applicant's applicable amount includes a disability premium under paragraph 9, the work related activity component under paragraph 23 or the support component under paragraph 22 of Schedule 7 respectively;

(7) [S.I. 2002/2005](#).

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(bb) where the applicant is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in paragraph (aa) and is engaged in remunerative work for on average not less than 16 hours per week.

(3) The following are the amounts referred to in sub-paragraph (1)—

- (a) the amount calculated as disregardable from the applicant's earnings under paragraphs 4 to 12;
- (b) the amount of child care charges calculated as deductible under paragraph 20(1)(c) of Schedule 6 (calculation of income on a weekly basis: persons who are not pensioners); and
- (c) £17.10.

(4) The provisions of regulation 10 (remunerative work) are to apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that regulation were a reference to 30 hours.

Commencement Information

I18 Sch. 8 para. 18 in force at 28.11.2013, see [reg. 1\(2\)](#)

19. In this Schedule “part-time employment” (“*cyflogaeth ran-amser*”) means employment in which the person is engaged on average for less than 16 hours a week.

Commencement Information

I19 Sch. 8 para. 19 in force at 28.11.2013, see [reg. 1\(2\)](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 8 para. 12(6)(a) words inserted by [S.I. 2015/44 reg. 12](#)
- Sch. 8 para. 1(a)(ii) words inserted by [S.I. 2016/50 reg. 11\(a\)](#)
- Sch. 8 para. 1(a)(ii) words inserted by [S.I. 2016/50 reg. 11\(b\)](#)
- Sch. 8 para. 4(2) words inserted by [S.I. 2018/14 reg. 11\(a\)](#)

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):

- Sch. 1 para. 3(8)(c) and word added by [S.I. 2015/44 reg. 7\(a\)\(vi\)\(bb\)](#)
- Sch. 1 para. 3(10) inserted by [S.I. 2015/44 reg. 7\(a\)\(vii\)](#)
- Sch. 1 para. 10(1)(xvii) inserted by [S.I. 2015/44 reg. 7\(b\)\(ii\)](#)
- Sch. 1 para. 12(1)(ja) inserted by [S.I. 2015/44 reg. 7\(c\)](#)
- Sch. 1 para. 15(2)(d)(vi)(vii) inserted by [S.I. 2016/50 reg. 5\(b\)\(iii\)](#)
- Sch. 1 para. 16(2)(d) inserted by [S.I. 2016/50 reg. 5\(c\)\(iii\)](#)
- Sch. 1 para. 16(3)(d) inserted by [S.I. 2016/50 reg. 5\(c\)\(vi\)](#)
- Sch. 1 para. 16(11A)-(11D) inserted by [S.I. 2016/50 reg. 5\(c\)\(viii\)](#)
- Sch. 1 para. 11(3A) inserted by [S.I. 2017/46 reg. 3\(b\)\(ii\)](#)
- Sch. 1 para. 11(4A) inserted by [S.I. 2017/46 reg. 3\(b\)\(iii\)](#)
- Sch. 1 para. 10(1)(j)(xvii) inserted by [S.I. 2020/16 reg. 7\(b\)](#)
- Sch. 1 para. 12(1)(jb) inserted by [S.I. 2020/16 reg. 7\(c\)](#)
- Sch. 1 para. 10(1)(j)(xx) inserted by [S.I. 2021/34 reg. 4\(2\)](#)
- Sch. 1 para. 3(9)(c)(d) inserted by [S.I. 2024/56 reg. 4\(c\)](#)
- Sch. 1 para. 11(3A)(b)(c) substituted by [S.I. 2018/14 reg. 4\(c\)\(i\)\(bb\)](#)
- Sch. 1 para. 11(4A)(b)(c) substituted by [S.I. 2018/14 reg. 4\(c\)\(ii\)\(bb\)](#)
- Sch. 1 para. 11(3A)(a) words substituted by [S.I. 2018/14 reg. 4\(c\)\(i\)\(aa\)](#)
- Sch. 1 para. 11(4A)(a) words substituted by [S.I. 2018/14 reg. 4\(c\)\(ii\)\(aa\)](#)
- Sch. 2 para. 8(d) inserted by [S.I. 2024/56 reg. 5\(d\)\(ii\)](#)
- Sch. 2 Pt. 4 para. 12(1) sum substituted by [S.I. 2020/16 reg. 8\(b\)\(i\)](#)
- Sch. 2 Pt. 4 para. 12(2) sum substituted by [S.I. 2020/16 reg. 8\(b\)\(ii\)](#)
- Sch. 2 Pt. 4 para. 12(3) sum substituted by [S.I. 2020/16 reg. 8\(b\)\(iii\)](#)
- Sch. 2 Pt. 4 para. 12(4) sum substituted by [S.I. 2020/16 reg. 8\(b\)\(iv\)](#)
- Sch. 5 para. 28C(1) Sch. 5 para. 28C renumbered as Sch. 5 para. 28C(1) by [S.I. 2024/56 reg. 6\(b\)\(i\)](#)
- Sch. 5 para. 28A inserted by [S.I. 2014/513 Sch. para. 25\(3\)\(a\)](#)
- Sch. 5 para. 28A inserted by [S.I. 2014/513 Sch. para. 25\(3\)\(b\)](#) (Welsh text only)
- Sch. 5 para. 21(1)(f) inserted by [S.I. 2014/66 reg. 8\(a\)\(ii\)](#)
- Sch. 5 para. 21(2)(p)(q) inserted by [S.I. 2014/66 reg. 8\(a\)\(v\)](#)
- Sch. 5 para. 22(2)(f) inserted by [S.I. 2014/66 reg. 8\(b\)\(ii\)](#)
- Sch. 5 para. 33 inserted by [S.I. 2014/66 reg. 8\(c\)](#)
- Sch. 5 para. 27A inserted by [S.I. 2016/50 reg. 8\(a\)](#)
- Sch. 5 para. 28(f)(g) inserted by [S.I. 2016/50 reg. 8\(b\)\(iii\)](#)
- Sch. 5 para. 28B inserted by [S.I. 2018/14 reg. 8\(b\)](#)
- Sch. 5 para. 21(2)(r) inserted by [S.I. 2019/11 reg. 5\(a\)\(iii\)](#)
- Sch. 5 para. 28C inserted by [S.I. 2019/11 reg. 5\(b\)](#)
- Sch. 5 para. 28D28E inserted by [S.I. 2022/51 reg. 6](#)
- Sch. 5 para. 16(1A) inserted by [S.I. 2024/56 reg. 6\(a\)\(i\)](#)

- Sch. 5 para. 16(6A) inserted by S.I. 2024/56 reg. 6(a)(vi)
- Sch. 5 para. 28C(2) inserted by S.I. 2024/56 reg. 6(b)(ii)
- Sch. 5 para. 28F inserted by S.I. 2024/56 reg. 6(c)
- Sch. 5 para. 21(2)(p) word omitted by S.I. 2019/11 reg. 5(a)(i)
- Sch. 5 para. 21(2)(q) word substituted by S.I. 2019/11 reg. 5(a)(ii)
- Sch. 6 para. 5(8)(c) and word inserted by S.I. 2015/44 reg. 10(a)(vi)(bb)
- Sch. 6 para. 5(10) inserted by S.I. 2015/44 reg. 10(a)(vii)
- Sch. 6 para. 10A inserted by S.I. 2017/46 reg. 5(c)
- Sch. 6 para. 5(9)(d) inserted by S.I. 2018/14 reg. 9(a)(ix)
- Sch. 6 para. 5(9)(ba) inserted by S.I. 2024/56 reg. 7(c)
- Sch. 6 para. 10A(b)(c) substituted by S.I. 2018/14 reg. 9(b)(ii)
- Sch. 6 para. 10A(a) words substituted by S.I. 2018/14 reg. 9(b)(i)
- Sch. 7 para. 10(1)(a)(vii) substituted by S.I. 2016/50 reg. 10(a)(ii)
- Sch. 7 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 71(3)
- Sch. 7 para. 10(1)(a)(vi) words substituted by S.I. 2022/634 reg. 72(3) (Amendment to Welsh text)
- Sch. 7 Pt. 4 para. 17(1) sum substituted by S.I. 2020/16 reg. 10(b)(i)
- Sch. 7 Pt. 4 para. 17(2) sum substituted by S.I. 2020/16 reg. 10(b)(ii)
- Sch. 7 Pt. 4 para. 17(3) sum substituted by S.I. 2020/16 reg. 10(b)(iii)
- Sch. 7 Pt. 4 para. 17(4) sum substituted by S.I. 2020/16 reg. 10(b)(iv)
- Sch. 7 Pt. 4 para. 17(5) sum substituted by S.I. 2020/16 reg. 10(b)(v)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2020/16 reg. 10(c)
- Sch. 7 Pt. 6 para. 23 sum substituted by S.I. 2022/51 reg. 8(e)(i)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2022/51 reg. 8(e)(ii)
- Sch. 7 Pt. 6 para. 23 sum substituted by S.I. 2023/47 reg. 9(e)(i)
- Sch. 7 Pt. 6 para. 24 sum substituted by S.I. 2023/47 reg. 9(e)(ii)
- Sch. 8 para. 18(2)(b)(iv)(v) substituted for Sch. 8 para. 18(2)(b)(iv) by S.I. 2019/11 reg. 8
- Sch. 8 para. 18(2)(b)(iv)(aa) words substituted by S.I. 2018/14 reg. 11(b)(i)
- Sch. 8 para. 18(2)(b)(iv)(bb) words substituted by S.I. 2018/14 reg. 11(b)(ii)
- Sch. 9 para. 31(a)(iv) inserted by S.I. 2016/50 reg. 12(a)(iv)
- Sch. 9 para. 32(g)(h) inserted by S.I. 2016/50 reg. 12(b)(iii)
- Sch. 9 para. 67 inserted by S.I. 2019/11 reg. 9(b)
- Sch. 10 para. 65(1) Sch. 10 para. 65 renumbered as Sch. 10 para. 65(1) by S.I. 2024/56 reg. 9(b)(i)
- Sch. 10 para. 2A inserted by S.I. 2014/66 reg. 11(a)
- Sch. 10 para. 12(1)(g) inserted by S.I. 2014/66 reg. 11(b)(ii)
- Sch. 10 para. 63 inserted by S.I. 2014/66 reg. 11(c)
- Sch. 10 para. 64 inserted by S.I. 2018/14 reg. 13(c)
- Sch. 10 para. 12(1)(h) inserted by S.I. 2019/11 reg. 10(a)(ii)
- Sch. 10 para. 65 inserted by S.I. 2019/11 reg. 10(c)
- Sch. 10 para. 6667 inserted by S.I. 2022/51 reg. 9
- Sch. 10 para. 29(1A) inserted by S.I. 2024/56 reg. 9(a)(i)
- Sch. 10 para. 29(5A) inserted by S.I. 2024/56 reg. 9(a)(vi)
- Sch. 10 para. 65(2) inserted by S.I. 2024/56 reg. 9(b)(ii)
- Sch. 10 para. 68 inserted by S.I. 2024/56 reg. 9(c)
- Sch. 10 para. 12(1)(g) punctuation mark substituted by S.I. 2019/11 reg. 10(a)(i)
- Sch. 11 para. 9(6) inserted by S.I. 2014/66 reg. 12(a)(ii)
- Sch. 11 para. 4(2)(j)(2A) inserted by S.I. 2016/50 reg. 14(b)
- Sch. 13 para. 5(7)(d) inserted by S.I. 2022/51 reg. 10(b)
- reg. 8(2)(aa) inserted by S.I. 2016/50 reg. 4
- reg. 8(5)(oa) inserted by S.I. 2014/66 reg. 4(b)(ii)
- reg. 9(g) inserted by S.I. 2023/47 reg. 3(2)
- reg. 18(6) inserted by S.I. 2015/44 reg. 5(b)
- reg. 28(4)(e) inserted by S.I. 2020/16 reg. 6(a)(iii)
- reg. 28(5)(e)(iii) word substituted by S.I. 2022/51 reg. 3(2)(b)
- reg. 28(5)(e)(iv) and word inserted by S.I. 2022/51 reg. 3(2)(c)
- reg. 28(5)(k) inserted by S.I. 2014/66 reg. 5(d)

- reg. 28(5)(l) and word added by [S.I. 2015/44 reg. 6\(b\)\(ii\)](#)
- reg. 28(5)(l) word substituted by [S.I. 2022/51 reg. 3\(4\)](#)
- reg. 28(5)(m)(n) inserted by [S.I. 2022/51 reg. 3\(5\)](#)
- reg. 28(5)(n) word substituted by [S.I. 2023/47 reg. 4\(3\)](#)
- reg. 28(5)(o) inserted by [S.I. 2023/47 reg. 4\(4\)](#)