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## SCHEDULES

### SCHEDULE 16

Section 260

#### MULTINATIONAL TOP-UP TAX: TRANSITIONAL PROVISION

#### PART 1

##### GENERAL TRANSITIONAL MEASURES

##### *Transitional relief for substance-based income exclusion*

- 1 (1) [Section 195\(4\)](#) (payroll carve-out amount) has effect for an accounting period that commences in a year listed in following table as if for “5%” there were substituted the specified percentage for that year—

Year	Specified percentage
2023	10%
2024	9.8%
2025	9.6%
2026	9.4%
2027	9.2%
2028	9.0%
2029	8.2%
2030	7.4%
2031	6.6%
2032	5.8%

- (2) [Section 195\(5\)](#) (tangible asset carve-out amount) has effect for an accounting period that commences in a year listed in following table as if for “5%” there were substituted the specified percentage for that year—

Year	Specified percentage
2023	8%
2024	7.8%
2025	7.6%
2026	7.4%
2027	7.2%

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Year	Specified percentage
2028	7.0%
2029	6.6%
2030	6.2%
2031	5.8%
2032	5.4%

*Intra-group transfers before entry into regime*

- 2 (1) [Sub-paragraph \(3\)](#) applies where—
- (a) assets are transferred from one member of a multinational group to another member of that group,
  - (b) either—
    - (i) the Pillar Two rules do not apply to the transferor for the accounting period in which the transfer takes place, or
    - (ii) an election under [paragraph 3\(1\)](#) (transitional safe harbour) applies in relation to the transferor for that period, and
  - (c) the transfer took place on or after 1 December 2021.
- (2) But [sub-paragraph \(3\)](#) does not apply in relation to a transfer of assets manufactured, or of a class or description sold, in the course of carrying on a trade by the transferor or the transferee.
- (3) Where this sub-paragraph applies, for the purposes of [Part 3](#) of this Act—
- (a) the value of the assets at the relevant time is the carrying value of the assets in the hands of the transferor immediately before the transfer, and
  - (b) any deferred tax asset that would arise in relation to the assets in the underlying profits of the transferee is limited to the tax paid amount in relation to the transfer of assets.
- (4) For the purposes of this paragraph “the relevant time” means the later of—
- (a) the date of the transfer, and
  - (b) the commencement of the first accounting period in which—
    - (i) the Pillar Two rules apply to the transferee, and
    - (ii) an election under [paragraph 3\(1\)](#) (transitional safe harbour) does not apply in relation to the transferee.
- (5) Where the relevant time is after the date of the transfer—
- (a) the value of the assets at the relevant time is to be adjusted to reflect—
    - (i) capitalised expenditure incurred in respect of the assets in the period between the date of the transfer and the relevant time, and
    - (ii) amortisation and depreciation of the assets that, had the transfer not occurred, would have been recognised by the transferor if the transferor had continued to use the accounting policies and rates for amortisation and depreciation of the assets previously used, and
  - (b) the tax paid amount in relation to the transfer of the assets is to be adjusted to reflect the matters referred to in [paragraph \(a\)\(i\)](#) and [\(ii\)](#).

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- (6) To determine the “tax paid amount” in relation to a transfer of assets take the following steps—
- Step 1*  
Determine the amount of the tax expense of the transferor in relation to the transfer of the assets that relates to covered taxes.
- Step 2*  
Determine the amount, if any, of qualifying current tax expense relating to the transfer of the assets that would have been allocated to the transferor as a result of [section 177](#) or [179](#) (permanent establishments and controlled foreign company regimes) if—
- (a) the Pillar Two rules had applied to the group in the accounting period in which the transfer occurred, and
  - (b) [section 179\(2\)](#) (restriction of allocation of mobile income) were ignored.
- Step 3*  
Add together the amounts determined under Steps 1 and 2.
- (7) But the tax paid amount is not to exceed the cap amount.
- (8) The “cap amount” in relation to a transfer of assets is the amount given by—
- (a) dividing—
    - (i) the amount of tax expense determined under Step 1 in [sub-paragraph \(6\)](#), by
    - (ii) the nominal rate of tax to which that expense relates, and
  - (b) multiplying the result of [paragraph \(a\)](#) by 15%.
- (9) Where, ignoring [sub-paragraph \(7\)](#), the tax paid amount in relation to the transfer of assets would exceed the cap amount in relation to it, the filing member may elect that [sub-paragraph \(3\)](#) does not apply in relation to the transfer of assets.
- (10) [Paragraph 2](#) of [Schedule 15](#) (annual elections) applies to an election under [sub-paragraph \(9\)](#).
- (11) For the purposes of [this paragraph](#), “a transfer of assets” includes a transaction that relates to assets that does not result in a change in their ownership if the transaction has substantially the same economic effect as a change in ownership of those assets.

## PART 2

### TRANSITIONAL SAFE HARBOUR

#### CHAPTER 1

##### TRANSITIONAL SAFE HARBOUR ELECTION

###### *Election*

- 3 (1) The filing member of a multinational group may elect that all of the standard members of the group located in a territory specified in the election do not have top-up amounts or additional top-up amounts for an accounting period.

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- (2) An election may only be made for an accounting period if—
- (a) the period commences on or before 31 December 2026 and ends on or before 30 June 2028,
  - (b) a qualifying country-by-country report has been prepared in relation to the territory for the period,
  - (c) the election has been made in respect of the territory for each preceding accounting period—
    - (i) that commenced on or after 31 December 2023, and
    - (ii) in which the Pillar Two rules applied to members of the group in the territory,
  - (d) an election under [section 189](#) (deemed distribution tax election) has not been made in respect of the territory for the accounting period, and
  - (e) at least one of the following tests are met for the territory in accounting period—
    - (i) the threshold test (see [paragraph 7](#)),
    - (ii) the simplified effective tax rate test (see [paragraph 8](#)), or
    - (iii) the routine profits test (see [paragraph 9](#)).
- (3) An election may not be made in respect of the territory of the ultimate parent of a multinational group for an accounting period if the ultimate parent is a flow-through entity unless, were the adjusted profits of the ultimate parent determined for that period in accordance with [Part 3](#)—
- (a) its adjusted profits would be nil as a result of the application of [section 170](#) (adjustments for ultimate parent that is a flow-through entity), or
  - (b) all of the ultimate parent’s adjusted profits would be attributable to one or more permanent establishments (see [section 159](#)) and no amount of income or expense of any permanent establishment would be treated, as a result of [section 160](#) (attribution of losses between permanent establishment and main entity), as income or expense of the ultimate parent.
- (4) Where a multinational group was not a qualifying multinational group in an accounting period only as a result of not meeting condition B in [section 129\(3\)](#) (requirement that at least one member is located in the United Kingdom), the condition in [sub-paragraph \(2\)\(c\)](#) is to be treated as met in relation to that period if an election corresponding to an election under [this paragraph](#) has been made in respect of the territory for the purposes of a tax imposed by a Pillar Two territory that is equivalent to multinational top-up tax.
- (5) [Paragraph 2](#) of [Schedule 15](#) (annual elections) applies to an election under [this paragraph](#).
- (6) The information return in which the election is made must set out which of the tests referred to in [sub-paragraph \(2\)\(e\)](#) are being relied on and include evidence of how any that is relied on is met.
- (7) In [this Part](#) of [this Schedule](#) “qualifying country-by-country report” in relation to a territory means a country-by-country report in respect of a multinational group—
- (a) that is in accordance with the OECD’s guidance on country-by-country reporting (within the meaning of section 122 of FA 2015),
  - (b) that is filed in accordance with legislation implementing that guidance, and

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- (c) in which information relating to the territory is prepared on the basis of qualified financial statements of the multinational group (see [paragraph 4](#)).
- (8) Reference to a qualifying country-by-country report in respect of a multinational group that is a multi-parent group is reference to a report in respect of all of the constituent groups.

#### *Qualified financial statements and basis of calculations*

- 4 (1) For the purposes of [this Part](#) of [this Schedule](#) “qualified financial statements” of a multinational group means—
- (a) the accounts used to prepare the consolidated financial statement of the ultimate parent, or
  - (b) financial statements of members of the group prepared in accordance with acceptable accounting standards or an authorised accounting standard.
- (2) Where a member of a multinational group is not included in consolidated financial statements of any member of the group on a line-by-line basis solely due to size or materiality grounds, the financial accounts of that member that are used for preparation of the group’s country-by-country report are to be regarded as forming part of the qualified financial statements of the group.
- (3) For the purposes of establishing whether the tests in [paragraphs 7 to 9](#) are met in relation to members of a multinational group in a territory, the basis for that determination is to be the information derived from qualified financial statements as to—
- (a) revenue,
  - (b) profit (loss) before income tax, and
  - (c) qualifying income tax expense (see [paragraph 5](#)).
- (4) Information derived from qualified financial statements as to revenue or profit (loss) before income tax must be adjusted—
- (a) as the information was adjusted for the purposes of its inclusion in a qualifying country-by-country report in relation to the territory, or
  - (b) if the information was not included in such a report, as it would have been adjusted had it been included in such a report.

See also [paragraph 6](#) which provides for circumstances in which further adjustments are required to profit (loss) before income tax and circumstances in which adjustments are required to qualifying income tax expense.

- (5) The information described in [sub-paragraph \(3\)\(a\) to \(c\)](#) that must be used to determine whether the tests in [paragraphs 7 to 9](#) are met in relation to members of a multinational group in a territory must be derived from whichever of the following was used to prepare the qualifying country-by-country report in relation to the territory—
- (a) qualified financial statements falling within [sub-paragraph \(1\)\(a\)](#), along with any financial accounts treated as qualified financial statements as a result of [sub-paragraph \(2\)](#), or
  - (b) qualified financial statements falling within [sub-paragraph \(1\)\(b\)](#), along with any financial accounts treated as qualified financial statements as a result of [sub-paragraph \(2\)](#).

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- (6) Where that information in respect of a territory is not available in qualified financial statements of a multinational group, no election may be made in respect of that territory.

#### *Qualifying income tax expense*

- 5 In [this Part](#) of [this Schedule](#), “qualifying income tax expense” means income tax expense adjusted to exclude—
- (a) any amount that does not relate to covered taxes, and
  - (b) any amount that relates to an uncertain tax position.

#### *Adjustments*

- 6 (1) [Sub-paragraph \(2\)](#) applies where the adjusted profits of the ultimate parent of a multinational group for an accounting period would be reduced as a result of [section 171\(1\)](#) (ultimate parent subject to deductible dividend regime).
- (2) Where this sub-paragraph applies the profit (loss) before income tax of the ultimate parent for that period is to be reduced (but not below nil) by the amount referred to in [section 171\(1\)](#).
- (3) [Sub-paragraph \(4\)](#) applies where—
- (a) the standard members of a multinational group in a territory have a net unrealised fair value loss for an accounting period, and
  - (b) that loss exceeds 50 million euros.
- (4) Where this sub-paragraph applies, those losses are to be excluded from the aggregate profit (loss) before income tax of those members.
- (5) For the purposes of [sub-paragraph \(3\)](#), the standard members of a multinational group in a territory have a net unrealised fair value loss for an accounting period to the extent their losses that arise from changes in fair value of relevant ownership interests exceed gains arising from changes in fair value of relevant ownership interests.
- (6) An ownership interest in an entity is relevant if, at the end of the accounting period, the members of the multinational group do not between them have ownership interests that entitle them to 10% or more of the entity’s —
- (a) profits,
  - (b) capital,
  - (c) reserves, and
  - (d) voting rights.
- (7) Amounts of profits and qualifying tax expense allocated, for the purposes of [Part 3](#), to a member of a multinational group from an investment entity as a result of an election under [section 213](#) (investment entity tax transparency election) are to be reflected (to the extent they are not already) in the member’s profit (loss) before income tax and qualifying tax expense used for the purposes of applying the tests in [paragraphs 7 to 9](#).
- (8) Amounts that are to be included or otherwise taken account of, for the purposes of [Part 3](#), in the adjusted profits and covered tax balance of a member of a multinational group as a result of an election under [section 214](#) (taxable distribution method election) are to be reflected (to the extent they are not already) in the

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member's profit (loss) before income tax and qualifying tax expense used for the purposes of applying the tests in [paragraphs 7 to 9](#).

#### *Threshold test*

- 7 (1) The threshold test is met for a territory in an accounting period if—
- (a) the revenue of the standard members in that territory for the period is less than 10 million euros, and
  - (b) the aggregate profit (loss) before income tax of those members for that period is less than 1 million euros.
- (2) Where those members include members that are held for sale and the revenue of those members is not otherwise included in the amount determined for the purposes of [sub-paragraph \(1\)\(a\)](#), that revenue is to be so included.

#### *Simplified effective tax rate test*

- 8 (1) The simplified effective tax rate test is met for a territory in an accounting period if the simplified effective tax rate of the standard members of the group in that territory is—
- (a) in the case of an accounting period beginning before 1 January 2025, at least 15%,
  - (b) in the case of an accounting period beginning in 2025, at least 16%, or
  - (c) in the case of an accounting period beginning on or after 1 January 2026, at least 17%.
- (2) The simplified effective tax rate of the standard members of a multinational group in a territory in an accounting period is the amount (expressed as a percentage) given by dividing—
- (a) the aggregate qualifying income tax expense of those members for that period, by
  - (b) the aggregate profit (loss) before income tax of those members for that period.

#### *Routine profits test*

- 9 (1) The routine profits test is met for a territory in an accounting period if—
- (a) the qualified substance based income exclusion amount for that territory for that period is equal to or greater than the aggregate profit (loss) before income tax for that period of the standard members of the group located in that territory, or
  - (b) the aggregate profit (loss) before income tax of those members for that period is nil or reflects an overall loss.
- (2) The “qualified substance based income exclusion amount” for a territory for an accounting period is the substance based exclusion determined for the territory for the period in accordance with [section 195](#) (and see also [paragraph 1](#) of [this Schedule](#)) ignoring any payroll carve-out amount or tangible asset carve-out amount of any standard member of the group in that territory—
- (a) that is not regarded as a constituent entity of the multinational group for the purposes of the group's country-by-country report, or
  - (b) that is not regarded as located in the territory for the purposes of that report.

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## CHAPTER 2

### APPLICATION TO JOINT VENTURES ETC

#### *Application in the case of joint venture group*

- 10 For the purpose of applying [Chapter 1](#) of [this Part](#) of [this Schedule](#) to a joint venture group (see [section 226](#) which applies [this Schedule](#) generally, with modifications, to joint venture groups)—
- (a) [paragraph 3\(2\)\(c\)](#) were omitted (requirement for qualifying country-by-country report),
  - (b) the reference in [paragraph 4\(2\)](#) to “the financial accounts of that member that are used for preparation of the group’s country-by-country report” were to the financial accounts that would be used if a qualifying country-by-country report had been prepared in respect of the joint venture group, and
  - (c) in [paragraph 9\(2\)](#), the words from “ignoring” to the end were omitted.

#### *Application to investment entities in same territory as owners*

- 11 (1) Subsection (2) applies where—
- (a) an investment entity that is a member of a multinational group, and
  - (b) all of the members of a multinational group with direct ownership interests in it,
- are located in the same territory.
- (2) The investment entity is to be treated as a standard member of that group for the purposes of [this Part](#) of [this Schedule](#).

#### *Minority owned members*

- 12 For the purposes of [this Part](#) of [this Schedule](#), references to the standard members of a multinational group include minority owned members.



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#### Changes and effects yet to be applied to :

- Sch. 16 para. 2(4)(b)(i)(ii) omitted by 2024 c. 3 Sch. 12 para. 34(2)(b)(ii)
- Sch. 16 para. 3(4) omitted by 2024 c. 3 Sch. 12 para. 34(3)(b)
- Sch. 16 para. 2(7) substituted by 2024 c. 3 Sch. 12 para. 38(5)
- Sch. 16 para. 4(3) word omitted by 2024 c. 3 Sch. 12 para. 39(3)(a)(i)
- Sch. 16 para. 4(5) word substituted by 2024 c. 3 Sch. 12 para. 39(3)(b)
- Sch. 16 para. 6(6) word substituted by 2024 c. 3 Sch. 12 para. 39(4)
- Sch. 16 para. 2(4)(b) words inserted by 2024 c. 3 Sch. 12 para. 34(2)(b)(i)
- Sch. 16 para. 2(3)(b) words inserted by 2024 c. 3 Sch. 12 para. 38(2)
- Sch. 16 para. 2(9) words omitted by 2024 c. 3 Sch. 12 para. 38(6)(c)
- Sch. 16 para. 2(11) words renumbered as Sch. 16 para. 2(11)(a) by 2024 c. 3 Sch. 12 para. 34(2)(d)(i)
- Sch. 16 para. 2(6) words substituted by 2024 c. 3 Sch. 12 para. 34(2)(c)
- Sch. 16 para. 3(2)(c)(ii) words substituted by 2024 c. 3 Sch. 12 para. 34(3)(a)
- Sch. 16 para. 2(5)(b) words substituted by 2024 c. 3 Sch. 12 para. 38(4)
- Sch. 16 para. 2(9) words substituted by 2024 c. 3 Sch. 12 para. 38(6)(a)
- Sch. 16 para. 2(9) words substituted by 2024 c. 3 Sch. 12 para. 38(6)(b)
- Sch. 16 para. 2(11) words substituted by 2024 c. 3 Sch. 12 para. 38(7)

#### 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):

- s. 131(2)(3) substituted for s. 131(2) by 2024 c. 3 Sch. 12 para. 5(3)
- s. 147A inserted by 2024 c. 3 Sch. 12 para. 8(1)
- s. 148A-148C inserted by 2024 c. 3 Sch. 12 para. 8(3)
- s. 150(6A) inserted by 2024 c. 3 Sch. 12 para. 50(5)(b)
- s. 151(1)(c) and word inserted by 2024 c. 3 Sch. 12 para. 9(2)(d)
- s. 151(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 9(2)(c)
- s. 151(6A) inserted by 2024 c. 3 Sch. 12 para. 9(4)
- s. 151(8) inserted by 2024 c. 3 Sch. 12 para. 9(6)
- s. 159(1)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(2)
- s. 159(2)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(3)
- s. 159(3)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(4)
- s. 159(4) inserted by 2024 c. 3 Sch. 12 para. 12(5)
- s. 165(2)(a)(i)(ii) s. 165(2)(a)(b) become s. 165(2)(a)(i)(ii) by 2024 c. 3 Sch. 12 para. 50(6)(b)
- s. 168(12) inserted by 2024 c. 3 Sch. 12 para. 14(8)
- s. 170(2A) inserted by 2024 c. 3 Sch. 12 para. 14(9)(b)
- s. 176A-176C and cross-heading inserted by 2024 c. 3 Sch. 12 para. 8(6)
- s. 176D-176F and cross-heading inserted by 2024 c. 3 Sch. 12 para. 16(1)
- s. 178(1A)(1B) inserted by 2024 c. 3 Sch. 12 para. 17(4)
- s. 178(5)(6) inserted by 2024 c. 3 Sch. 12 para. 17(6)
- s. 179(1A) inserted by 2024 c. 3 Sch. 12 para. 17(7)(a)
- s. 179(3A)(3B) inserted by 2024 c. 3 Sch. 12 para. 17(7)(b)
- s. 180(8)(b)(ii)(iia) substituted for s. 180(8)(b)(ii) by 2024 c. 3 Sch. 12 para. 19(4)
- s. 183A inserted by 2024 c. 3 Sch. 12 para. 20(5)
- s. 195(7A) inserted by 2024 c. 3 Sch. 12 para. 25(1)
- s. 196(1)(e) and words inserted by 2024 c. 3 Sch. 12 para. 22(1)(b)
- s. 196(1A) inserted by 2024 c. 3 Sch. 12 para. 21(1)(b)

- s. 197(4)(d)(e) inserted by 2024 c. 3 Sch. 12 para. 23(b)
- s. 197(5)(c) and word inserted by 2024 c. 3 Sch. 12 para. 22(2)(e)
- s. 197(6A) inserted by 2024 c. 3 Sch. 12 para. 21(2)
- s. 197(7A) inserted by 2024 c. 3 Sch. 12 para. 24
- s. 197A inserted by 2024 c. 3 Sch. 12 para. 25(2)
- s. 198A inserted by 2024 c. 3 Sch. 12 para. 26
- s. 211(1)-(1C) substituted for s. 211(1) by 2024 c. 3 Sch. 12 para. 27(a)
- s. 213(6A) inserted by 2024 c. 3 Sch. 12 para. 28
- s. 232(3A) inserted by 2024 c. 3 Sch. 12 para. 4(6)
- s. 232A inserted by 2024 c. 3 Sch. 12 para. 2(2)
- s. 236(2A) inserted by 2024 c. 3 Sch. 12 para. 31(3)
- s. 251A inserted by 2024 c. 3 Sch. 12 para. 29(1)
- s. 253(2)(b)(va) inserted by 2024 c. 3 Sch. 12 para. 56(10)(c)(iii)
- s. 255(2A) inserted by 2024 c. 3 Sch. 12 para. 34(1)(a)
- s. 255(4)-(6) inserted by 2024 c. 3 Sch. 12 para. 34(1)(c)
- s. 256A inserted by 2024 c. 3 Sch. 12 para. 35(1)
- s. 262(1A)-(1D) inserted by 2024 c. 3 Sch. 12 para. 36
- s. 267(3A) inserted by 2024 c. 3 Sch. 12 para. 42(1)(a)
- s. 267(3B)-(3D) inserted by 2024 c. 3 Sch. 12 para. 43(1)(b)
- s. 267A inserted by 2024 c. 3 Sch. 12 para. 42(2)
- s. 268A inserted by 2024 c. 3 Sch. 12 para. 2(4)
- s. 272(8)(da) inserted by 2024 c. 3 Sch. 12 para. 44(1)
- s. 272(9)-(11) inserted by 2024 c. 3 Sch. 12 para. 43(3)(b)
- s. 272A inserted by 2024 c. 3 Sch. 12 para. 42(3)
- s. 273(3)(ba) inserted by 2024 c. 3 Sch. 12 para. 44(2)
- s. 273(4)(pa) inserted by 2024 c. 3 Sch. 12 para. 57(3)(c)
- s. 273A273B inserted by 2024 c. 3 Sch. 12 para. 45(1)
- s. 273C inserted by 2024 c. 3 Sch. 12 para. 46
- s. 276(c)(iia) inserted by 2024 c. 3 Sch. 12 para. 45(2)(b)
- s. 276(aa) inserted by 2024 c. 3 Sch. 12 para. 45(2)(a)
- s. 311A inserted by 2024 c. 3 s. 21(3)
- Sch. 14 para. 37A37B and cross-heading inserted by 2024 c. 3 Sch. 12 para. 2(6)(b)
- Sch. 14 para. 39(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(ii)
- Sch. 14 para. 39(2)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(iii)
- Sch. 14 para. 33A inserted by 2024 c. 3 Sch. 12 para. 37(3)
- Sch. 14 para. 6(1A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(a)
- Sch. 14 para. 34(2A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(b)(ii)
- Sch. 14 para. 3(3)-(5) substituted for Sch. 14 para. 3(3) by 2024 c. 3 Sch. 12 para. 2(6)(a)(iii)
- Sch. 15 para. 2(1)(za) inserted by 2024 c. 3 Sch. 12 para. 16(2)
- Sch. 15 para. 2(1)(k) inserted by 2024 c. 3 Sch. 12 para. 40(2)
- Sch. 15 para. 2(1)(l) inserted by 2024 c. 3 Sch. 12 para. 41(4)
- Sch. 15 para. 1(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(a)
- Sch. 15 para. 2(1)(ea) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(i)
- Sch. 15 para. 2(1)(fa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(ii)
- Sch. 16 para. 10(1) Sch. 16 para. 10 renumbered as Sch. 16 para. 10(1) by 2024 c. 3 Sch. 12 para. 58(3)(a)
- Sch. 16 para. 2(11)(b) inserted by 2024 c. 3 Sch. 12 para. 34(2)(d)(ii)
- Sch. 16 para. 2(3A) inserted by 2024 c. 3 Sch. 12 para. 38(3)
- Sch. 16 para. 2(12)(13) inserted by 2024 c. 3 Sch. 12 para. 38(8)
- Sch. 16 para. 4(3)(d) and word inserted by 2024 c. 3 Sch. 12 para. 39(3)(a)(ii)
- Sch. 16 Pt. 3 inserted by 2024 c. 3 Sch. 12 para. 40(1)
- Sch. 16 para. 10(2)(3) inserted by 2024 c. 3 Sch. 12 para. 58(3)(d)
- Sch. 16 para. 2(1)(b)(ba) substituted for Sch. 16 para. 2(1)(b) by 2024 c. 3 Sch. 12 para. 34(2)(a)
- Sch. 16 para. 3(1)(1A) substituted for Sch. 16 para. 3(1) by 2024 c. 3 Sch. 12 para. 39(2)

- Sch. 16 para. 3(7)-(9) substituted for Sch. 16 para. 3(7)(8) by 2024 c. 3 Sch. 12 para. 29(2)
- Sch. 16 para. 10(1)(a) word substituted by 2024 c. 3 Sch. 12 para. 58(3)(c)
- Sch. 16 para. 10(1) words inserted by 2024 c. 3 Sch. 12 para. 58(3)(b)(ii)
- Sch. 16 para. 10(1) words substituted by 2024 c. 3 Sch. 12 para. 58(3)(b)(i)
- Sch. 16A inserted by 2024 c. 3 Sch. 12 para. 41(1)