

**TABLE OF ORIGINS**  
**FOR THE DRAFT**  
**INCOME TAX (PAY AS YOU EARN) REGULATIONS 2003**

The following abbreviations are used in the Table–

*Acts of Parliament*

2003	The Income Tax (Earnings and Pensions) Act 2003 (c.1)
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*Statutory Instruments*

SI 1993/744	The Income Tax (Employments) Regulations 1993
SI 1994/1212	The Income Tax (Employments) (Notional Payments) Regulations 1994

*Other Abbreviations*

r.	regulation
Change 1 etc.	Changes as listed in the draft commentary

TABLE OF ORIGINS

<i>Provision</i>	<i>Origins</i>
1	Drafting.
2	
(1)	
“additional pay”	SI 1993/744 r.2(1) (“additional pay”).
“agency”	Change 7.
“agency worker”	Change 7.
“basic rate”	SI 1993/744 r.2(1) (“basic rate”).
“Board of Inland Revenue”	2003 s.720(2); SI 1993/744 r.2(1) (“the Board”).
“by means of EDI”	SI 1993/744 r.2(4); drafting.
“by means of the internet service for PAYE”	SI 1993/744 r.2(1) (“official computer system”) (part).
“code”	SI 1993/744 r.2(1) (“code”).
“cumulative basis”	Drafting.
“deductions working sheet”	SI 1993/744 r.2(1) (“deductions working sheet”); Change 1.
“earnings”	2003 s.62, s.721(7).
“employee’s code”	SI 1993/744 r.2(1) (“code authorisation”).
“employment”	Change 7.
“electronic communications”	SI 1993/744 r.2(1) (“electronic communications”).
“excluded business expenses”	Change 3.
“family” and “family or household”	2003 s.21(4), (5).
“free pay”	SI 1993/744 r.2(1) (“free emoluments”).
“Form P45”	SI 1993/744 r.23(1), (2), (3); drafting; Change 34.
“Form P45U”	SI 1993/744 r.89(2); drafting.
“general earnings”	2003 s.7.
“higher rate”	SI 1993/744 r.2(1) (“higher rate”).
“ICTA”	Drafting; SI 1993/744 r.2(1) (“the Taxes Act”).
“Inland Revenue”	SI 1993/744 r.2(1) (“inspector”, “collector”); Change 1.
“Inland Revenue office”	Drafting; Change 1.
“net PAYE income”	SI 1993/744 r.2(1) (“emoluments”).
“non-cumulative basis”	Drafting.
“notice”	SI 1993/744 r.2(1) (“notice”).
“notional	SI 1994/1212 r.13(1) (“notional payment”).

*This table refers to the draft PAYE regulations as at 16 April 2003*

<i>Provision</i>	<i>Origins</i>
payment”	
“objects”	Drafting; Change 1.
“official computer system”	SI 1993/744 r.2(1) (“official computer system”) (part).
“other payee”	Change 7.
“other payer”	Change 7.
“overriding limit”	SI 1993/744 r.2(1) (“overriding limit”).
“Part”	Drafting.
“PAYE income”	2003 s.683.
“PAYE pension income”	2003 s.683.
“PAYE threshold”	SI 1993/744 r.28(2); Change 6.
“payee”	Change 7.
“payer”	Change 7.
“pension”	Change 7.
“pensioner”	Change 7.
“pension payer”	Change 7.
“PSA”	Drafting.
“reckonable date”	SI 1993/744 r.51(3).
“relevant payments”	Drafting.
“relevant pension payments”	Drafting.
“reliefs from income tax”	SI 1993/744 r.2(1) (“reliefs from income tax”).
“starting rate”	SI 1993/744 r.2(1) (“starting rate”).
“taxable payments”	SI 1993/744 r.2(1) (“taxable emoluments”).
“tax month”	SI 1993/744 r.2(1) (“income tax month”).
“tax not deducted because of the overriding limit”	SI 1997/744 r.2(1) (“tax not deducted”).
“tax period”	SI 1993/744 r.2(1) (“income tax period”).
“tax quarter”	SI 1993/744 r.2(1) (“income tax quarter”).
“tax tables”	SI 1993/744 r.2(1) (“tax tables”).
“tax week”	Drafting.
“tax year”	SI 1993/744 r.2(1) (“year”).
“the 2003 Act”	Drafting.
“TMA”	Drafting.
“total additional pay to date”	SI 1993/744 r.2(1) (“cumulative additional pay”).
“total free pay to date”	SI 1993/744 r.2(1) (“cumulative free emoluments”).
“total net tax deducted”	SI 1993/744 r.2(1) (“total net tax deducted”); SI 1994/1212 r.13(3).
“total payments to date”	SI 1993/744 r.2(1) (“cumulative emoluments”).
“total tax to date”	SI 1993/744 r.2(1) (“cumulative tax”).
“total taxable payments to date”	SI 1993/744 r.2(1) (“cumulative taxable emoluments”).
“trade dispute”	SI 1993/744 r.2(1) (“trade dispute”).

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<i>Provision</i>	<i>Origins</i>
(2)	2003 s.684(7B). (a).
3	
(1)	Drafting.
(2)	SI 1993/744 r.2(1) ("allowable superannuation contributions", "emoluments"); Change 2.
4	
(1)	SI 1993/744 r.2(3) (part).
(2)	SI 1993/744 r.2(3) (part); Change 3.
5	Change 3.
6	Drafting.
7	
(1)	SI 1993/744 r.2(1) ("code").
(2)	Drafting.
(3)	Drafting; Change 4.
8	
(1)	SI 1993/744 r.2(1) ("code authorisation").
(2)	SI 1993/744 r. 6(4) (part); Changes 1, 5.
(3)	SI 1993/744 r.6(4) (part); Changes 1, 5.
(4)	SI 1993/744 r.6(4) (part); Change 5.
9	
(1)	SI 1993/744 r.28(1) (part); Change 6.
(2)	SI 1993/744 r.28(1) (part); Change 6.
Table 1	SI 1993/744 r.28(1) (part); Change 6.
(3)	SI 1993/744 r.18 (part), r.28(1) (part); Change 6.
(4)	SI 1993/744 r.28(1) (part); Change 6.
(5)	SI 1993/744 r.28(1) (part); Change 6.
(6)	SI 1993/744 r.28(2) (part).
(7)	SI 1993/744 r.28(2) (part).
10	
(1)	Drafting; Change 7.
(2)	Drafting; Changes 7, 8.
(3)	Drafting; Changes 7, 8.
(4)	Drafting; Change 7.
11	
(1)	Drafting; Change 7.
(2)	Drafting; Change 7.
12	
(1)	Drafting; Change 7.

(a) The Finance Bill 2003 includes a provision which inserts section 684(7B).

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<i>Provision</i>		<i>Origins</i>
	(2)	Drafting; Change 7.
	(3)	Drafting; Change 7.
13	(1)	SI 1993/744 r.7(1) (part); Change 1.
	(2)	SI 1993/744 r.7(1) (part), (2); Changes 1, 9, 10.
	(3)	SI 1993/744 r.7(3); Changes 1, 9.
	(4)	Change 121.
14	(1)	SI 1993/744 r.9(1); Changes 1, 4, 11.
	(2)	Changes 1, 4, 12.
	(3)	SI 1993/744 r.9(2); Changes 1, 4, 13.
	(4)	Drafting.
15	(1)	SI 1993/744 r.8(1); Change 1.
	(2)	SI 1993/744 r.8(2); Change 1.
16	(1)	SI 1993/744 r.10(1); Change 1.
	(2)	SI 1993/744 r.10(2).
17	(1)	SI 1993/744 r.11(1); Changes 14, 15.
	(2)	SI 1993/744 r.11(2) (part); Change 1.
	(3)	SI 1993/744 r.11(2) (part); Change 1.
	(4)	SI 1993/744 r.11(5); Change 16.
	(5)	SI 1993/744 r.11(7).
18	(1)	SI 1993/744 r.11(3); Change 17.
	(2)	SI 1993/744 r.11(4); Change 18.
	(3)	SI 1993/744 r.11(6).
19	(1)	SI 1993/744 r.12(1); Change 1.
	(2)	SI 1993/744 r.12(2); Change 1.
	(3)	SI 1993/744 r.12(3).
	(4)	SI 1993/744 r.12(4).
	(5)	Drafting; Changes 1, 19.
20	(1)	SI 1993/744 r.13(1); Change 1.
	(2)	SI 1993/744 r.13(2).
	(3)	SI 1993/744 r.13(4); Change 1.
	(4)	SI 1993/744 r.8(5), r.13(5) (part); Change 1.
	(5)	SI 1993/744 r.13(6).
21	(1)	SI 1993/744 r.6(1), (2); Change 1.
	(2)	SI 1993/744 r.6(3).

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<i>Provision</i>	<i>Origins</i>
22	<ul style="list-style-type: none"> <li>(1) Drafting.</li> <li>(2) SI 1993/744 r.14(1) (part), (2) (part), r.15 (part); drafting; Change 21.</li> <li>(3) SI 1993/744 r.14(1) (part); Change 21.</li> <li>(4) SI 1993/744 r.14(2), r.15 (part).</li> <li>(5) SI 1993/744 r.14(3).</li> <li>(6) SI 1993/744 r.14(4).</li> <li>(7) SI 1993/744 r.2(1) (“previous cumulative tax”).</li> </ul>
23	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.16(1) (part), (2) (part); Change 22.</li> <li>(2) SI 1993/744 r.16(1) (part), (2) (part); Change 22.</li> <li>(3) SI 1993/744 r.16(3) (part); Change 1.</li> </ul>
24	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.17(1) (part); Changes 1, 23.</li> <li>(2) SI 1993/744 r.17(2); drafting; Change 24.</li> <li>(3) Change 23.</li> <li>(4) SI 1993/744 r.21 (part); Change 25.</li> <li>(5) SI 1993/744 r.21 (part); Change 25.</li> <li>(6) SI 1993/744 r.17(1) (part); Change 23.</li> </ul>
25	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.18.</li> <li>(2) Change 26.</li> </ul>
26	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.19(1) (part); Change 27.</li> <li>(2) SI 1993/744 r.19(1) (part), (2); Change 29.</li> <li>(3) Change 28.</li> </ul>
27	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.20(1), (2) (part); Changes 1, 30.</li> <li>(2) SI 1993/744 r.20(2) (part); Change 1.</li> <li>(3) SI 1993/744 r.20(2) (part); SI 1994/1212 r.13(1) (part); Change 32.</li> <li>(4) SI 1993/744 r.21 (part); Change 25.</li> <li>(5) SI 1993/744 r.21 (part); Change 25.</li> <li>(6) SI 1993/744 r.20(3); Change 1.</li> <li>(7) Change 33.</li> <li>(8) Change 33.</li> <li>(9) Change 30.</li> <li>(10) Change 31.</li> </ul>
28	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.23(1) (part), (3) (part); Changes 1, 34.</li> <li>(2) SI 1993/744 r.26(1) (part).</li> <li>(3) SI 1993/744 r.23(2); Changes 34, 35.</li> <li>(4) SI 1993/744 r.23(3) (part); Changes 34, 35.</li> <li>(5) SI 1993/744 r.23(3) (part); Changes 34, 35.</li> </ul>

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<i>Provision</i>	<i>Origins</i>
29	(1) SI 1993/744 r.24(1); Change 34. (2) SI 1993/744 r.24(2) (part); Change 7. (3) SI 1993/744 r.24(2) (part). (4) SI 1993/744 r.24(2) (part); SI 1994/1212 r.13(1) (part); Changes 32, 36. (5) Change 36.
30	(1) SI 1993/744 r.27(1) (part); Changes 1, 34, 37. (2) SI 1993/744 r.27(2) (part); Changes 34, 37, 38.
31	(1) SI 1993/744 r.27(1) (part); Changes 1, 34, 37. (2) SI 1993/744 r.27 (2) (part); Change 37. (3) Changes 34, 37, 38,
32	(1) SI 1993/744 r.25(1) (part); Change 34. (2) SI 1993/744 r.25(1) (part); Changes 34, 39. (3) SI 1993/744 r.25(11); Changes 1, 34, 40.
33	Drafting.
34	(1) SI 1993/744 r.25(1) (part); drafting; Change 34. (2) SI 1993/744 r.25(3) (part); Change 34. (3) SI 1993/744 r.25(1); drafting; Changes 34, 41. (4) SI 1993/744 r.25(8) (part); Changes 34, 41. (5) SI 1993/744 r.25(8) (part); Changes 34, 41, 42. (6) SI 1993/744 r.25(2) (part); Change 34.
35	(1) SI 1993/744 r.25(3) (part). (2) SI 1993/744 r.25(3) (part); Change 34. (3) SI 1993/744 r.25(4); Change 34. (4) Drafting; Change 34. (5) SI 1993/744 r.25(5); Changes 34, 44, 45. (6) SI 1993/744 r.25(7); Change 34. (7) SI 1993/744 r.25(9); Changes 1, 34, 43.
36	(1) SI 1993/744 r.25(8) (part). (2) SI 1993/744 r.25(9); Changes 1, 34, 43.
37	(1) SI 1993/744 r.25(8) (part). (2) Change 51.
38	(1) SI 1993/744 r.28(1) (part), (4) (part); Changes 34, 47.

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<i>Provision</i>	<i>Origins</i>
(2)	SI 1993/744 r.29(1) (part), r.30(1) (part); drafting; Change 46.
(3)	SI 1993/744 r.28(1A) (part), (1B); Changes 46, 48.
(4)	SI 1993/744 r.28(1A) (part); Changes 1, 46.
(5)	Change 49.
39	
(1)	SI 1993/744 r.29(1) (part); drafting.
(2)	SI 1993/744 r.30(1) (part); drafting.
(3)	SI 1993/744 r.31(1) (part); drafting.
40	
(1)	SI 1993/744 r.28(1) (part), (1A) (part), r.29(2); Changes 1, 47, 50.
(2)	SI 1993/744 r.29(3).
41	
(1)	SI 1993/744 r.28(1) (part), (1A) (part), r.30(2); Changes 1, 47, 50.
(2)	SI 1993/744 r.30(3).
42	
(1)	SI 1993/744 r.28(1) (part), (1A) (part), r.31(2); Change 1.
(2)	SI 1993/744 r.31(4).
43	
	SI 1993/744 r.32; Changes 1, 51.
44	
(1)	SI 1993/744 r.34(1) (part); Change 34.
(2)	SI 1993/744 r.34(1) (part), (2) (part); drafting; Changes 1, 34, 52.
(3)	SI 1993/744 r.34(2) (part), (3) (part); Changes 1, 34.
(4)	SI 1993/744 r.34(2) (part); Changes 34, 41.
(5)	SI 1993/744 r.34(3) (part); Changes 34, 41.
(6)	SI 1993/744 r.34(3) (part); Changes 34, 41, 42, 53, 54.
45	
(1)	SI 1993/744 r.25(2) (part); Change 34.
(2)	SI 1993/744 r.25(3)(part); drafting; Change 34.
(3)	SI 1993/744 r.25(3)(part); drafting; Change 34.
(4)	SI 1993/744 r.25(4); Change 34.
(5)	Drafting; Change 34.
(6)	SI 1993/744 r.25(5); Changes 34, 45.
(7)	SI 1993/744 r.25(7); Changes 34, 44, 45.
46	
(1)	SI 1993/744 r.33 (part); Changes 1, 55.
(2)	SI 1993/744 r.33 (part); Change 1.
(3)	Drafting; Change 45.

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<i>Provision</i>	<i>Origins</i>
47	Drafting.
48	
(1)	SI 1993/744 r.26(1) (part); Change 34.
(2)	SI 1993/744 r.26(1) (part); Change 1.
(3)	SI 1993/744 r.26(1) (part), (1A) (part); Changes 1, 56.
(4)	SI 1993/744 r.26(2); Changes 57, 58.
(5)	Drafting; Change 123.
49	
(1)	SI 1993/744 r.26(3) (part); Change 34.
(2)	SI 1993/744 r.26(3) (part), (4) (part); Changes 1, 34.
(3)	SI 1993/744 r.26(3) (part); Changes 1, 34, 59.
(4)	Drafting; Changes 1, 34, 60.
50	
(1)	SI 1993/744 r.28(5) (part); Changes 1, 34, 47
(2)	SI 1993/744 r.28(5) (part), (5A) (part); Change 1.
(3)	SI 1993/744 r.28(5B); Change 48.
(4)	Drafting; Change 49.
51	
(1)	SI 1993/744 r.28(1) (part), (4) (part); Changes 34, 47.
(2)	Drafting.
(3)	SI 1993/744 r.28(1A) (part); Changes 46, 48.
(4)	SI 1993/744 r.28(1A) (part); Changes 1, 46.
(5)	Drafting; Change 49.
52	
(1)	SI 1993/744 r.31(1) (part).
(2)	SI 1993/744 r.31(3) (part); Change 1.
(3)	SI 1993/744 r.31(4).
53	SI 1993/744 r.32 (part); Changes 1, 51.
54	
(1)	SI 1993/744 r.34(1) (part); drafting; Change 34.
(2)	SI 1993/744 r.34(2) (part); drafting; Changes 1, 34.
(3)	SI 1993/744 r.34(2) (part); drafting; Changes 34, 61.
(4)	SI 1993/744 r.34(2) (part); drafting; Changes 134.
(5)	Drafting; Changes 34, 60.
55	
(1)	SI 1993/744 r.33 (part); Change 55.
(2)	SI 1993/744 r.33 (part); Change 1.
(3)	Change 45.
56	
(1)	SI 1993/744 r.35(2), (3) (part).
(2)	SI 1993/744 r.35(1).
(3)	SI 1993/744 r.35(3) (part).

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<i>Provision</i>	<i>Origins</i>
57	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.36(1), (2) (part).</li> <li>(2) SI 1993/744 r.36(2) (part).</li> <li>(3) SI 1993/744 r.36(2) (part).</li> <li>(4) SI 1993/744 r.36(2) (part).</li> <li>(5) SI 1993/744 r.36(3) (part).</li> <li>(6) SI 1993/744 r.36(4); Change 62.</li> <li>(7) SI 1993/744 r.36(5), r.42(7); Change 1.</li> <li>(8) SI 1993/744 r.36(6) (part).</li> <li>(9) SI 1993/744 r.36(6) (part).</li> <li>(10) SI 1993/744 r.36(3) (part), (7).</li> </ul>
58	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.37(1), (2)(part); Changes 1, 34.</li> <li>(2) SI 1993/744 r.37(2) (part); Change 63.</li> <li>(3) SI 1993/744 r.37(2) (part); Change 63.</li> <li>(4) SI 1993/744 r.37(3) (part); Changes 1, 34, 64, 65, 66.</li> <li>(5) SI 1993/744 r.37(3) (part).</li> </ul>
59	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.38(1).</li> <li>(2) SI 1993/744 r.38(2).</li> <li>(3) SI 1993/744 r.17(3), r.38(3); SI 1994/1212 r.13(1) (part); Change 32.</li> <li>(4) SI 1993/744 r.38(4).</li> <li>(5) SI 1993/744 r.17(4).</li> </ul>
60	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.39(1); Change 67.</li> <li>(2) SI 1993/744 r.39(2); Changes 68, 69.</li> <li>(3) SI 1993/744 r.39(3).</li> </ul>
61	<ul style="list-style-type: none"> <li>(1) Drafting.</li> <li>(2) SI 1993/744 r.40(1) (part), (2) (part), r.41(1) (part), (2) (part); Change 1.</li> <li>(3) SI 1993/744 r.42(6) (part); SI 1994/1212 r.13(5), (6); Change 70.</li> <li>(4) SI 1993/744 r.40(2) (part), r.41(2) (part), r.42(6) (part); SI 1994/1212 r.13 (5), (6).</li> <li>(5) SI 1993/744 r.42(1) (part); Change 1.</li> <li>(6) SI 1993/744 r.42(1) (part).</li> <li>(7) SI 1993/744 r.40(1) (part), (2) (part), r.41(1) (part), (2) (part).</li> </ul>
62	<ul style="list-style-type: none"> <li>(1) SI 1993/744 r.41(1)(part), (3) (part).</li> <li>(2) SI 1993/744 r.41(3) (part).</li> <li>(3) SI 1993/744 r.41(3) (part); Change 1.</li> <li>(4) Drafting.</li> </ul>

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<i>Provision</i>	<i>Origins</i>
63	
(1)	SI 1993/744 r.40(2) (part), r.41(2) (part); drafting.
(2)	SI 1993/744 r.40(2) (part), r.41(2) (part); drafting; Change 72.
(3)	SI 1993/744 r.40(2) (part), r.41(2) (part); drafting; Change 72.
(4)	SI 1993/744 r.42(6) (part).
(5)	SI 1993/744 r.40(2) (part), r.41(2) (part); SI 1994/1212 r.13(5), (6); Change 71.
64	
(1)	SI 1993/744 r.42(2) (part), (3) (part); Change 1.
(2)	SI 1993/744 r.42(2) (part), (3) (part); SI 1994/1212 r.13(7) (part); drafting; Change 73.
(3)	SI 1993/744 r.42(2) (part), (3) (part); Change 1.
(4)	SI 1993/744 r.42(2) (part), (3) (part).
(5)	SI 1993/744 r.42(2) (part); Change 1.
(6)	SI 1993/744 r.42(3) (part); Change 1.
(7)	SI 1993/744 r.42(4).
65	
(1)	SI 1993/744 r.43(1) (part), (1A); Change 1.
(2)	SI 1993/744 r.43(1B) part, (2); Change 92.
(3)	SI 1993/744 r.43(1B) part, (6).
(4)	SI 1993/744 r.43(3), (4) (part), (5) (part), (7) (part).
(5)	SI 1993/744 r.43(4) (part), (5) (part), (7) (part).
(6)	SI 1993/744 r.43(3A) (part), (3B).
(7)	SI 1993/744 r.43(12).
66	
(1)	SI 1993/744 r.44(1); Changes 1, 74.
(2)	Drafting; Change 74.
67	
(1)	SI 1993/744 r.45(1) (part), (2).
(2)	SI 1993/744 r.45 (1) (part), (3).
(3)	SI 1993/744 r.45(1) (part), (4).
68	SI 1993/744 r.43(8); Change 1.
69	
(1)	SI 1993/744 r.47(1), (4); Change 1.
(2)	SI 1993/744 r.47(2); Change 1.
(3)	SI 1993/744 r.47(3); Change 75.
(4)	SI 1993/744 r.47(5); Change 1.
70	
(1)	SI 1993/744 r.48(1), (4); Change 1.
(2)	SI 1993/744 r.48(2), (6) (part); Change 1.
(3)	SI 1993/744 r.48(3); Changes 75, 76.
(4)	SI 1993/744 r.48(5) (part); Change 1.
(5)	SI 1993/744 r.48(5) (part); Change 1.

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<i>Provision</i>	<i>Origins</i>
(6)	SI 1993/744 r.48(6); Change 1.
(7)	SI 1993/744 r.48(7); Change 1.
(8)	SI 1993/744 r.48(11); Change 1.
(9)	SI 1993/744 r.48(12).
71	SI 1993/744 r.55(8); Change 1.
72	
(1)	SI 1993/744 r.49(1); Change 1.
(2)	SI 1993/744 r.49(2); Change 1.
(3)	SI 1993/744 r.49(3).
(4)	SI 1993/744 r.49(4).
(5)	SI 1993/744 r.49(7).
(6)	SI 1993/744 r.49(8).
73	
(1)	SI 1993/744 r.49(5) (part).
(2)	SI 1993/744 r.49(5) (part); Change 1.
(3)	SI 1993/744 r.49(5) (part); SI 1994/1212 r.13(7) (part).
(4)	SI 1993/744 r.49(5) (part); SI 1994/1212 r.13(1) (part); Changes 1, 32.
(5)	SI 1993/744 r.49(5) (part).
(6)	SI 1993/744 r.49(6) (part).
74	
(1)	SI 1993/744 r.51(1) (part); SI 1994/1212 r.13(1) (part); Changes 1, 32.
(2)	SI 1993/744 r.51(1) (part).
(3)	SI 1993/744 r.51(2); Change 77.
(4)	SI 1993/744 r.52(1).
75	
(1)	SI 1993/744 r.53A(1); Change 78.
(2)	SI 1993/744 r.53A(2).
76	
(1)	SI 1993/744 r.54(1) (part), (2).
(2)	SI 1993/744 r.54(1) (part); Change 79.
(3)	SI 1993/744 r. 54(3).
Table 2	SI 1993/744 r.43(9), r.47(6), r.48(6), r.52(3), r.55(9).
(4)	SI 1993/744 r.54(4).
(5)	SI 1993/744 r.54(5).
77	
(1)	SI 1993/744 r.46(1) (part); Change 1.
(2)	SI 1993/744 r.46(7A), (7B).
78	
(1)	SI 1993/744 r.46(1) (part), (2), (5) (part); Change 80.
(2)	SI 1993/744 r.46(1) (part), (7) (part).
(3)	SI 1993/744 r.46(1) (part), (4) (part); Change 1.

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<i>Provision</i>	<i>Origins</i>
79	
(1)	SI 1993/744 r.46(1) (part), (3), (5) (part).
(2)	SI 1993/744 r.46(1) (part), (7) (part).
(3)	SI 1993/744 r.46(1) (part), (4) (part); Change 1.
80	
(1)	SI 1993/744 r.46(6) (part).
(2)	SI 1993/744 r.46(7) (part).
(3)	Drafting.
81	
(1)	SI 1993/744 r.46A(1), (2); Change 1.
(2)	SI 1993/744 r.46A(3), (4).
(3)	SI 1993/744 r.46A(5) (part).
82	
(1)	SI 1993/744 r.46ZA(1) (part); Change 1.
(2)	SI 1993/744 r.46ZA(1) (part); drafting.
(3)	SI 1993/744 r.46ZA(2).
(4)	SI 1993/744 r.46ZA(3).
(5)	SI 1993/744 r.46ZA(4).
(6)	SI 1993/744 r.46ZA(11) (part).
(7)	SI 1993/744 r.46ZA(11) (part).
(8)	SI 1993/744 r.46ZA(12); drafting.
83	
(1)	SI 1993/744 r.46ZA(5) (part); Change 81.
(2)	SI 1993/744 r.46ZA(5) (part); Change 82.
(3)	SI 1993/744 r.46ZA(6); Change 1.
(4)	SI 1993/744 r.46ZA(9); Change 1.
84	
(1)	SI 1993/744 r.46ZA(10) (part).
(2)	SI 1993/744 r.46ZA(10) (part).
85	
(1)	SI 1993/744 r.46AA(1) (part).
(2)	SI 1993/744 r.46AA(1) (part), (4) (part).
(3)	SI 1993/744 r.46AA(2).
(4)	SI 1993/744 r.46AA(3) (part).
(5)	SI 1993/744 r.46AA(5).
(6)	SI 1993/744 r.46AA(6) (part).
86	
(1)	SI 1993/744 r.46AB(1) (part).
(2)	SI 1993/744 r.46AB(2), (3).
(3)	SI 1993/744 r.46AB(1) (part), (4).
87	
(1)	SI 1993/744 r.46ZA(7)(part); Change 1.
(2)	SI 1993/744 r.46ZA(7)(part).

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<i>Provision</i>	<i>Origins</i>
88	(3) SI 1993/744 r.46ZA(8).
	(1) SI 1993/744 r.55(1).
	(2) SI 1993/744 r.55(2); SI 1994/1212 r.13(8); Change 1.
	(3) SI 1993/744 r.55(3); Change 83.
	(4) SI 1993/744 r.55(4).
	(5) SI 1993/744 r.55(5).
	(6) SI 1993/744 r.55(6).
	(7) SI 1993/744 r.55(7).
	(8) SI 1993/744 r.55(12); Change 1.
89	(1) SI 1993/744 r.3(1) (part).
	(2) SI 1993/744 r.3(2); Change 1.
	(3) SI 1993/744 r.3(1) (part).
	(4) Drafting.
	(5) SI 1993/744 r.3(3)(part); Change 84.
	(6) SI 1993/744 r.3(4) (part); Change 84.
	(7) SI 1993/744 r.3(4) (part); drafting.
	(8) SI 1993/744 r.3(3) (part); Change 1.
	(9) SI 1993/744 r.3(5) (part); Change 84.
	(10) SI 1993/744 r.3(5) (part); Change 84.
90	(1) SI 1993/744 r.5(1) (part).
	(2) Change 85.
	(3) SI 1993/744 r.5(2).
	(4) SI 1993/744 r.5(3); Change 1.
	(5) SI 1993/744 r.5(4).
	(6) Change 85.
	(7) SI 1993/744 r.5(1) (part), (5).
91	(1) SI 1993/744 r.79 (part); Change 89.
	(2) SI 1993/744 r.79 (part); Changes 86, 89.
	(3) Drafting; Change 87.
92	(1) SI 1993/744 r.80(1) (part).
	(2) SI 1993/744 r.80(1) (part).
	(3) SI 1993/744 r.80(2) (part).
	(4) SI 1993/744 r.80(2) (part).
	(5) SI 1993/744 r.80(3) (part); Change 88.
	(6) SI 1993/744 r.80(3) (part); drafting; Change 89.
	(7) SI 1993/744 r.80(5).
	(8) SI 1993/744 r.80(1) (part).
93	(1) SI 1993/744 r.80(4) (part).
	(2) SI 1993/744 r.80(4) (part).
	(3) SI 1993/744 r.80(4) (part).

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<i>Provision</i>	<i>Origins</i>
94	
(1)	SI 1993/744 r.80A(1) (part); Change 1.
(2)	SI 1993/744 r.80A(1) (part).
(3)	SI 1993/744 r.80A(2).
95	
(1)	SI 1993/744 r.80A(3) (part); drafting.
(2)	SI 1993/744 r.80A(3) (part).
(3)	SI 1993/744 r.80A(3) (part), (4); Change 1.
(4)	Drafting.
(5)	SI 1993/744 r.80A(3) (part).
96	
(1)	SI 1993/744 r.80E(1) (part).
(2)	SI 1993/744 r.80E(1) (part).
(3)	SI 1993/744 r.80E(3).
(4)	SI 1993/744 r.80E(4).
(5)	SI 1993/744 r.80E(2).
(6)	SI 1993/744 r.80A(5).
97	
(1)	SI 1993/744 r.80F(1); Change 90.
(2)	SI 1993/744 r.80F(2); Change 1.
(3)	SI 1993/744 r.80F(3), (4); Change 90.
98	
(1)	SI 1993/744 r.80G(1), (2); Change 1.
(2)	SI 1993/744 r.80G(3), (4), (5); Change 79.
(3)	SI 1993/744 r.80G(6) (part).
(4)	SI 1993/744 r.80G(6) (part).
99	
(1)	SI 1993/744 r.80H(1); Change 1.
(2)	SI 1993/744 r.80H(2); Change 1.
(3)	SI 1993/744 r.80H(3).
(4)	SI 1993/744 r.80H(4).
100	
(1)	SI 1993/744 r.80B(1) (part); Change 1.
(2)	SI 1993/744 r.80B(1) (part), (2).
101	
(1)	SI 1993/744 r.80C(1).
(2)	SI 1993/744 r.80C(2).
102	
(1)	SI 1993/744 r.80D(1) (part); Change 1.
(2)	SI 1993/744 r.80D(2); Change 1.
(3)	SI 1993/744 r.80D(1) (part), (3).
103	

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<i>Provision</i>	<i>Origins</i>
	(1) SI 1993/744 r.80M(1); Change 1.
	(2) SI 1993/744 r.80M(2).
	(3) SI 1993/744 r.80M(3).
104	
	(1) SI 1993/744 r.80J(1) (part), (2) (part).
	(2) SI 1993/744 r.80J(1) (part), (2) (part).
	(3) SI 1993/744 r.80J(5).
	(4) SI 1993/744 r.80J(7).
	(5) SI 1993/744 r.80J(8).
105	
	(1) SI 1993/744 r.80K(1).
	(2) SI 1993/744 r.80K(2).
106	
	(1) SI 1993/744 r.80N(1); Change 1.
	(2) SI 1993/744 r.80N(2); Change 1.
	(3) SI 1993/744 r.80N(3); Change 1.
	(4) SI 1993/744 r.80N(4); Change 1.
	(5) SI 1993/744 r.80N(5).
	(6) SI 1993/744 r.80N(6).
	(7) SI 1993/744 r.80N(7); Change 1.
	(8) SI 1993/744 r.80N(8).
107	
	(1) SI 1993/744 r.56 (part); Change 91.
	(2) SI 1993/744 r.56(part).
108	
	(1) SI 1993/744 r.57(1), (2); Changes 1, 14.
	(2) SI 1993/744 r.57(3); Change 1.
	(3) SI 1993/744 r.57(4).
	(4) SI 1993/744 r.57(5)(part); Change 1.
	(5) SI 1993/744 r.57(5) (part); drafting.
109	
	(1) SI 1993/744 r.57(6) (part); drafting; Change 1.
	(2) SI 1993/744 r.57(6) (part).
	(3) SI 1993/744 r.57(7); Change 92.
110	Drafting; Changes 1, 93.
111	
	(1) SI 1993/744 r.59(1).
	(2) SI 1993/744 r.59(2), (3); Change 94.
112	
	(1) SI 1993/744 r.60.
	(2) Drafting; Changes 1, 93.
113	

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<i>Provision</i>	<i>Origins</i>
(1)	SI 1993/744 r.61(1).
(2)	SI 1993/744 r.61(2); Change 1.
(3)	SI 1993/744 r.61(4).
114	
(1)	SI 1993/744 r.62(1) (part); Change 1.
(2)	SI 1993/744 r.62(1) (part); drafting; Change 10.
(3)	SI 1993/744 r.62(2); Change 1.
(4)	SI 1993/744 r.62(3); Change 1.
115	
(1)	SI 1993/744 r.63(1).
(2)	SI 1993/744 r.63(2) (part); Change 1.
(3)	SI 1993/744 r.63(2) (part); Change 1.
(4)	SI 1993/744 r.63(3) (part); Change 1.
(5)	SI 1993/744 r.63(3) (part).
(6)	SI 1993/744 r.63(4).
116	
(1)	SI 1993/744 r.63(7).
(2)	SI 1993/744 r.63(8).
(3)	SI 1993/744 r.63(9); Change 1.
117	
(1)	SI 1993/744 r.63(5).
(2)	SI 1993/744 r.63(6); Change 18.
118	
(1)	SI 1993/744 r.64(1); Change 1.
(2)	SI 1993/744 r.64(2); Change 1.
(3)	SI 1993/744 r.64(3).
119	
(1)	SI 1993/744 r.65(1).
(2)	SI 1993/744 r.65(2); Change 92.
120	
(1)	SI 1993/744 r.66(1).
(2)	SI 1993/744 r.66(2); Change 1.
(3)	SI 1993/744 r.66(3); Changes 1, 10.
121	
(1)	SI 1993/744 r.67(1).
(2)	SI 1993/744 r.67(2); Change 92.
122	
(1)	SI 1993/744 r.68(1).
(2)	SI 1993/744 r.68(2); Changes 68, 92.
(3)	SI 1993/744 r.68(3); Change 67.
123	
	SI 1993/744 r.70.

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<i>Provision</i>	<i>Origins</i>
124	
(1)	SI 1993/744 r.71 (part).
(2)	SI 1993/744 r.71 (part).
125	
(1)	SI 1993/744 r.72; Change 93.
(2)	Drafting.
126	SI 1993/744 r.73.
127	
(1)	SI 1993/744 r.74(1).
(2)	SI 1993/744 r.74(2); Change 92.
128	
(1)	SI 1993/744 r.75(1).
(2)	SI 1993/744 r.75(2); Change 1.
(3)	SI 1993/744 r.75(3) (part); Changes 1, 10.
(4)	SI 1993/744 r.75(3) (part).
129	
(1)	SI 1993/744 r.76(1).
(2)	SI 1993/744 r.76(2); Change 92.
130	SI 1993/744 r.78.
131	SI 1993/744 r.102; Change 1.
132	
(1)	SI 1993/744 r.104(1); Change 1.
(2)	Change 96.
(3)	SI 1993/744 r.104(2) (part).
(4)	SI 1993/744 r.104(2) (part).
(5)	Change 95.
(6)	Drafting.
(7)	SI 1993/744 r.104(3), (4); Changes 1, 95.
(8)	Change 95, 97.
(9)	SI 1993/744 r.104(2) (part); Change 95.
(10)	Change 95.
(11)	SI 1993/744 r.104(14).
(12)	SI 1993/744 r.104(15).
133	
(1)	SI 1993/744 r.104(5); Change 1.
(2)	SI 1993/744 r.104(6) (part); Change 1.
(3)	SI 1993/744 r.104(6) (part).
134	
(1)	SI 1993/744 r.104(9); Change 1.
(2)	SI 1993/744 r.104(10); Change 95.
135	

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<i>Provision</i>	<i>Origins</i>
(1)	SI 1993/744 r.104(11); Change 1.
(2)	SI 1993/744 r.104(12); Change 97.
(3)	SI 1993/744 r.104(11).
(4)	SI 1993/744 r.104(13).
(5)	SI 1993/744 r.104(16).
136	
“award”	Drafting.
“claim”	SI 1993/744 r.81 (part); Change 98.
“claimant”	SI 1993/744 r.81 (part); Change 98.
“Chapter 2 claimant”	Change 99.
“Department”	SI 1993/744 r.83(1), r.94 (part).
“JSA Regulations”	Change 98.
“jobseeker’s allowance”	SI 1993/744 r.81 (part).
“taxable jobseeker’s allowance”	SI 1993/744 r.81 (part).
137	Drafting.
138	
(1)	SI 1993/744 r.82(1) (part); Change 100.
Table 3	SI 1993/744 r.82(1) (part), r.85(1); drafting.
(2)	SI 1993/744 r.83(3) (part).
Table 4	SI 1993/744 r.82(2) (part); drafting.
139	
(1)	SI 1993/744 r.84(1) (part), r.84(2) (part); Change 34.
(2)	SI 1993/744 r.84(8); Change 34.
140	
(1)	SI 1993/744 r.84(3) (part).
(2)	SI 1993/744 r.84(3) (part); drafting; Change 34.
(3)	Drafting; Change 34.
141	
(1)	SI 1993/744 r.84(3) (part); Change 34.
(2)	SI 1993/744 r.84(3) (part); Change 34.
(3)	SI 1993/744 r.84(3) (part); Change 34.
(4)	SI 1993/744 r.84(5); Change 34.
(5)	SI 1993/744 r.84(6) (part); Change 34.
(6)	SI 1993/744 r.84(7) (part); Change 34.
(7)	SI 1993/744 r.84(3) (part); Change 1.
142	
(1)	SI 1993/744 r.84(7) (part), r.84(9) (part); drafting; Change 101.

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<i>Provision</i>	<i>Origins</i>
(2)	SI 1993/744 r.84(9) (part); drafting; Changes 1, 102.
(3)	SI 1993/744 r.84(10).
143	SI 1993/744 r.85(2); Change 1.
144	SI 1993/744 r.87.
145	
(1)	SI 1993/744 r.88(1).
(2)	SI 1993/744 r.88(1); drafting; Change 1.
(3)	SI 1993/744 r.88(2).
(4)	SI 1993/744 r.88(4); drafting.
(5)	SI 1993/744 r.88(5).
146	
(1)	Change 103.
(2)	SI 1993/744 r.89(2) (part); drafting.
(3)	SI 1993/744 r.89(3) (part).
(4)	SI 1993/744 r.89(3) (part).
(5)	SI 1993/744 r.89(4).
147	
(1)	SI 1993/744 r.89(2) (part).
(2)	SI 1993/744 r.89(2) (part); Changes 1, 104, 105.
(3)	SI 1993/744 r.89(2) (part); Change 104.
(4)	SI 1993/744 r.89(2) (part); Changes 34, 104.
(5)	SI 1993/744 r.89(2) (part).
(6)	Drafting; Changes 34, 104, 105.
148	
(1)	SI 1993/744 r.90 (part), r.88(3).
(2)	SI 1993/744 r.90 (part); Change 1.
149	
(1)	SI 1993/744 r.91(1) (part).
(2)	SI 1993/744 r.91(1) (part); Change 21.
(3)	SI 1993/744 r.91(3).
(4)	SI 1993/744 r.91(2).
(5)	SI 1993/744 r.91(1) (part), (6); Change 106.
150	
(1)	SI 1993/744 r.91(4), r.91(5) (part); Change 34.
(2)	SI 1993/744 r.91(5) (part); Change 1.
(3)	SI 1993/744 r.91(5) (part); Change 1.
151	
(1)	SI 1993/744 r.92(1) (part); Changes 1, 107.
(2)	SI 1993/744 r.92(1) (part).
(3)	SI 1993/744 r.92(2).
152	
(1)	SI 1993/744 r.93(1).

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<i>Provision</i>	<i>Origins</i>
(2)	SI 1993/744 r.93(2).
153	Drafting.
154	SI 1993/744 r.95(1).
155	
(1)	SI 1993/744 r.96(1).
(2)	SI 1993/744 r.96(2).
(3)	SI 1993/744 r.96(3).
156	
(1)	SI 1993/744 r.96(4).
(2)	Change 108.
(3)	SI 1993/744 r.96(5); Change 1.
157	SI 1993/744 r.97(1) (part); Change 109.
158	
(1)	SI 1993/744 r.97(2) (part).
(2)	SI 1993/744 r.97(2); Changes 1, 110.
159	
(1)	SI 1993/744 r.97(2) (part); Change 1.
(2)	Change 111.
160	
(1)	SI 1993/744 r.98 (part); Change 112.
(2)	SI 1993/744 r.98 (part); Changes 1, 112.
161	
“award”	Drafting.
“claim”	SI 1993/744 r.81 (part).
“claimant”	SI 1993/744 r.81 (part).
“Department”	SI 1993/744 r.98A (part).
“incapacity benefit”	SI 1993/744 r.81 (part).
“single-income claimant”	SI 1993/744 r.98C(2); Change 113.
“taxable incapacity benefit”	SI 1993/744 r.81 (part).
162	
(1)	Change 114.
Table 5	SI 1993/744 r.82(1) (part), r.98B, r.98F(5), r.98G(1), r.98G(2), r.98H; drafting; Change 4.
(2)	Drafting.
Table 6	SI 1993/744 r.82(2) (part), r.98B; drafting.
(3)	SI 1993/744 r.98G(1).
(4)	SI 1993/744 r.98B; Change 114.
163	

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<i>Provision</i>	<i>Origins</i>
(1)	SI 1993/744 r.98C(1) (part); Change 1.
(2)	SI 1993/744 r.98C(1) (part).
(3)	SI 1993/744 r.98C(1) (part), (3), (4).
(4)	Drafting.
164	
(1)	SI 1993/744 r.98D(1); Change 1.
(2)	SI 1993/744 r.98D(2); Change 115.
165	
(1)	SI 1993/744 r.98D(3); Change 1.
(2)	Change 116.
166	
(1)	SI 1993/744 r.98E(1) (part), (2); Change 34.
(2)	SI 1993/744 r.98E(1) (part); Changes 1, 34.
167	
(1)	SI 1993/744 r.98F(1); Changes 1, 117.
(2)	Change 118.
(3)	SI 1993/744 r.98F(2),(3),(4); Change 1.
168	
(1)	SI 1993/744 r.27(1) (part), r.98B; Changes 1, 34, 37.
(2)	SI 1993/744 r.27(2) (part), r.98B.
(3)	SI 1993/744 r.27(2) (part), r.98B; Changes 34, 38.
169	Change 119.
170	Change 119.
171	Change 119.
172	Change 119.
173	
(1)	SI 1993/744 r.101A(1) (part).
(2)	SI 1993/744 r.101A(1) (part).
(3)	SI 1993/744 r.101A(2) (part), (4).
(4)	SI 1993/744 r.101(4) (part), r.101A(2) (part).
(5)	SI 1993/744 r.101(4) (part), (5), (6) (part), r.101A(2) (part); SI 1994/1212 r.13(1) (part); Changes 32, 120.
(6)	Drafting.
174	
(1)	SI 1993/744 r.101A(3).
(2) – (6)	Change 121.
175	
(1)	SI 1993/744 r.101(7) (part).
(2)	SI 1993/744 r.101(2) (part).
(3)	SI 1993/744 r.101(3), (4) (part); SI 1994/1212 r.13(1) (part); Change 32.
(4)	SI 1993/744 r.101(6) (part).

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<i>Provision</i>	<i>Origins</i>
(5)	SI 1993/744 r.101(6) (part).
(6)	SI 1993/744 r.101(2) (part).
(7)	SI 1993/744 r.101(7) (part); drafting.
176	
(1)	SI 1993/744 r.2(1) (part), (4) (part).
(2)	SI 1993/744 r.2(1) (part).
(3)	SI 1993/744 r.2(1) (part); Change 122.
(4)	SI 1993/744 r.2(4) (part).
(5)	SI 1993/744 r.2(4) (part); drafting.
(6)	Drafting.
177	SI 1993/744 r.2A.
178	
(1)	SI 1993/744 r.2B(1).
(2)	SI 1993/744 r.2B(2).
(3)	SI 1993/744 r.2B(3).
179	
(1)	SI 1993/744 r.2C(1).
(2)	SI 1993/744 r.2C(2).
180	SI 1993/744 r.46ZB; Change 1.
181	
(1)	SI 1993/744 r.2D(1) (part); Change 1.
(2)	SI 1993/744 r.2D(2) (part); Change 1.
(3)	SI 1993/744 r.2D(3) (part).
182	
(1)	SI 1993/744 r.2D(1) (part); Change 1.
(2)	SI 1993/744 r.2D(2) (part); Change 1.
(3)	SI 1993/744 r.2D(3) (part).
(4)	Drafting.
183	
	SI 1993/744 r.20(3) (part), r.23(1) (part), r.25 (2) (part), r.26 (1A) (part), (4) (part), r.27(1) (part), r.28(1A) (part), (5A) (part), r.43(1) (part), (1C) (part), r.44(2) (part), r.46(1) (part), (1A) (part), 46A(1) (part); drafting; Change 1.
Table 7	SI 1993/744 r.20(3) (part), r.23(1) (part), r.25 (2) (part), r.26 (1A) (part), (4) (part), r.27(1) (part), r.28(1A) (part), (5A) (part), r.43(1) (part), (1C) (part), r.44(2) (part), r.46(1) (part), (1A) (part), 46A(1) (part); drafting; Change 34.
184	
(1)	Change 123.
(2)	Change 123.

*This table refers to the draft PAYE regulations as at 16 April 2003*

<i>Provision</i>		<i>Origins</i>
185		SI 1993/744 r.43(1) (part), r.44(2) (part), r.46(1A) (part), r.46A(1) (part); drafting; Changes 1, 74.
186		SI 1993/744 r.109.
187	(1)	SI 1993/744 r.43 (10), r.47(7), r.48(6), (9), r.55(10); Changes 1, 124.
	(2)	Drafting.
	(3)	SI 1993/744 r.42(8), r.49(9), r.51(4), r.80J(3); Changes 1, {jr198c1}.
	(4)	Drafting.
	(5)	SI 1993/744 r.47(7); Change 1.
	(6)	SI 1993/744 r.42(9), r.43(11), r.47(8), r.48(10), r.49(10), r.51(5), r.55(11), 80J(4).
188	(1)	SI 1993/744 r.42(7A), r.48(7A), r.52(4), r.53(5), 80J(6), 80K(3); Change 1.
	(2)	Drafting; Change 125.
189		Revocations.
190		General savings.
Schedule 1		
	1	Drafting.
	3	
	(2)	SI 1993/744 r.51(1) (part).
	4	■
	(2)	SI 1993/744 r.53A(1) (part).
	5	■
	(1)	SI 1996/1312 r.19(1).
	(3)	SI 1996/1312 r.16.
	(4)	SI 1996/1312 r.19(2).
	(5)	SI 1996/1312 r.18.