STATUTORY INSTRUMENTS

2025 No. 873 (C. 38)

FINANCIAL SERVICES AND MARKETS

The Financial Services and Markets Act 2023 (Commencement No. 10 and Saving Provisions) Regulations 2025

Made - - - - *14th July 2025*

The Treasury make these Regulations in exercise of the powers conferred by section 86(3) to (6) of the Financial Services and Markets Act 2023(**a**).

Citation and interpretation

1.—(1) These Regulations may be cited as the Financial Services and Markets Act 2023 (Commencement No. 10 and Saving Provisions) Regulations 2025.

(2) In these Regulations, "the Capital Requirements Regulation" has the meaning given in regulation 4(b).

Provisions coming into force on 15th July 2025

2. The following provision of the Financial Services and Markets Act 2023 come into force on 15th July 2025—

(a) section 1(1) (revocation of assimilated law relating to financial services and markets), so far as it relates to the provision in paragraph (b) of this regulation;

(b) in Part 1 (assimilated direct principal legislation) of Schedule 1 (revocation of assimilated law relating to financial services), the revocation of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

Provisions coming into force on 28th November 2025

3. The following provisions of the Financial Services and Markets Act 2023 come into force on 28th November 2025—

(a) section 1(1), so far as it relates to the provisions in paragraph (b) of this regulation;

(b) in Part 2 (subordinate legislation) of Schedule 1, the revocation of—

(i) the Equivalence Determinations for Financial Services and Miscellaneous Provisions (Amendment etc) (EU Exit) Regulations 2019(**b**);

(**a**) 2023 c. 29.
(**b**) S.I. 2019/541.

(ii) the Equivalence Determinations for Financial Services (Amendment etc.) (EU Exit) Regulations 2020(**a**).

Provisions coming into force on 1st January 2026

4. The following provisions of the Financial Services and Markets Act 2023 come into force on 1st January 2026—

(a) section 1(1) so far as it relates to the provisions in paragraphs (b) and (c);

(b) in Part 1 of Schedule 1, the revocation of the following provisions of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012(**b**) ("the Capital Requirements Regulation")—

(i) Article 6(1a) (general principles)(**c**);

(ii) Article 11(3a) (general treatment)(**d**);

(iii) Article 12a (consolidated calculation for G-SIIs with multiple resolution entities)(**e**);

(iv) in Article 18(1) (methods of prudential consolidation)(**f**) the words from "For the purposes of Article 11(3a)" to "relevant resolution groups";

(v) Articles 25 (tier 1 capital) to 35 (unrealised gains and losses measured at fair value)(**g**);

(vi) Articles 37 (deduction of intangible assets) to 47 (deduction of holdings of Common Equity Tier 1 instruments where an institution has a significant investment in a financial sector entity)(**h**);

(vii) Article 47a(1) and (2) (non-performing exposures);

(viii) Articles 47c (deduction for non-performing exposures) to 79a (assessment of compliance with the conditions for own funds and eligible liabilities instruments)(**i**);

(ix) in Article 81 (minority interests that qualify for inclusion in consolidated Common Equity Tier 1 capital)(**j**)—

(aa) paragraph 1(a)(i) to (iic), (b) and (c);

(bb) paragraph 2;

(x) in Article 82 (Qualifying Additional Tier 1, Tier 1, Tier 2 capital and qualifying own funds)(**k**), points (a)(i) to (iic), (b) and (c);

(**a**) S.I. 2020/1055.
(**b**) EUR 2013/575.
(**c**) Article 6(1a) was amended by S.I. 2023/1410.
(**d**) Article 11(3a) was amended by S.I. 2020/1385, 2021/1078 and 2023/1410.
(**e**) Article 12a was amended by S.I. 2019/1232.
(**f**) Article 18(1) was amended by S.I. 2021/1078 and 2023/1410.
(**g**) Articles 26 and 28 were amended by paragraph 47 of Schedule 1 to the Financial Services Act 2021 (c. 22), S.I. 2018/1401 and 2019/1232. Articles 27, 29, 32 and 33 were amended by paragraph 47 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 31 was amended by S.I. 2018/1401 and 2020/1470.
(**h**) Articles 38 and 39 were amended by S.I. 2018/1401. Article 41 was amended by S.I. 2021/1078. Article 46 was amended by S.I. 2021/1376.
(**i**) Article 47c was amended by paragraph 9 of Schedule 1 to the Financial Services Act 2021 and S.I. 2019/1232. Article 49 was amended by paragraph 10 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401, 2019/264, 2021/1376 and 2023/1410. Articles 52 and 77 were amended by S.I. 2018/1401. Articles 54, 72a, 72b, 72e and 78a were amended by S.I. 2019/1232. Articles 60, 62, 70, 72i and 74 were amended by S.I. 2021/1376. Article 63 was amended by S.I. 2019/1232 and 2021/1376. Articles 73, 76 and 79 were amended by paragraph 47 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 78 was amended by S.I. 2018/1401 and 2019/1232.
(**j**) Article 81 was amended by paragraph 11 of Schedule 1 to the Financial Services Act 2021, S.I. 2018/1401 and 2019/1232.
(**k**) Article 82 was amended by paragraph 11 of Schedule 1 to the Financial Services Act 2021, S.I. 2018/1401 and 2019/1232.

(xi) Articles 83 (Qualifying Additional Tier 1 and Tier 2 capital issued by a special purpose entity) to 91 (exceptions)(**a**);

(xii) Article 92a (requirements for own funds and eligible liabilities for G-SIIs)(**b**);

(xiii) Article 466 (first time application of International Financial Reporting Standards)(**c**);

(xiv) Article 468 (temporary treatment of unrealised gains and losses measured at fair value through other comprehensive income in view of the COVID-19 pandemic)(**d**);

(xv) Article 469a (derogation from deductions from Common Equity Tier 1 items for non-performing exposures);

(xvi) Article 471 (exemption from deduction of equity holdings in insurance companies from Common Equity Tier 1 items);

(xvii) Articles 473 (introduction of amendments to IAS 19) to 474 (deductions from Additional Tier 1 items)(**e**);

(xviii) Article 476 (deductions from Tier 2 items);

(xix) Article 479 (recognition in consolidated Common Equity Tier 1 capital of instruments and items that do not qualify as minority interests);

(xx) Article 480 (recognition in consolidated own funds of minority interests and qualifying Additional Tier 1 and Tier 2 capital);

(xxi) Articles 482 (scope of application for derivatives transactions with pension funds) to 491 (effective maturity)(**f**);

(xxii) Articles 494 (transitional provisions concerning the requirement for own funds and eligible liabilities) to 494b (grandfathering of own funds instruments and eligible liabilities instruments);

(c) in Part 3 (EU tertiary legislation etc.) of Schedule 1 (revocation of assimilated law relating to financial services), the revocation of the following instruments—

(i) Commission Delegated Regulation (EU) 2016/1450 of 23 May 2016 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to regulatory technical standards specifying the criteria relating to the methodology for setting the minimum requirement for own funds and eligible liabilities(**g**);

(ii) Commission Implementing Regulation (EU) 2016/1800 of 11 October 2016 laying down implementing technical standards with regard to the allocation of credit assessments of external credit assessment institutions to an objective scale of credit quality steps in accordance with Directive 2009/138/EC of the European Parliament and of the Council(**h**);

(iii) Commission Implementing Regulation (EU) 2016/1801 of 11 October 2016 on laying down implementing technical standards with regard to the mapping of credit

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(**a**) Article 83 was amended by paragraph 47 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 84 was amended by paragraphs 13 and 47 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 85 was amended by paragraph 14 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 87 was amended by paragraph 15 of Schedule 1 to the Financial Services Act 2021 and S.I. 2018/1401. Article 89 was amended by S.I. 2018/1401 and 2021/1376. Article 91 was amended by S.I. 2018/1401.

(**b**) Article 92a was amended by S.I. 2019/1232.

(**c**) Article 466 was amended by S.I. 2019/710.

(**d**) Article 468 was amended by S.I. 2020/1385 and 2021/1376.

(**e**) Article 473 was amended by S.I. 2019/710.

(**f**) Articles 483, 484, 485 and 487 were amended by S.I. 2018/1401. Article 487 was also amended by paragraph 47 of Schedule 1 to the Financial Services Act 2021 (c. 22).

(**g**) EUR 2016/1450 (made under Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms).

(**h**) EUR 2016/1800 (made under Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance).

assessments of external credit assessment institutions for securitisation in accordance with Regulation (EU) No 575/2013 of the European Parliament and of the Council(**a**).

Saving provision relating to equivalence directions, regulatory decisions and applications

5.—(1) The directions, decisions, and applications specified in paragraph (2) continue to have the same effect as they had immediately before the revocation brought into force by regulation 3.

(2) The directions, decisions, and applications specified for the purposes of paragraph (1) are —

(a) an equivalence direction of the kind referred to in regulation 8(1) of S.I. 2020/1055(**b**);

(b) a regulatory decision of the kind referred to in regulation 8(2) of those Regulations;

(c) an application of the kind referred to in regulation 8(3) of those Regulations.

Saving provision for permissions granted under the Capital Requirements Regulation

6. Despite the revocations brought into force by regulation 4, any permission granted by the PRA under the following provisions of the Capital Requirements Regulation at any time before 1st January 2026, has effect, on and after 1st January 2026, as if granted under section 138BA (disapplication or modification of rules in individual cases) of FSMA 2000(**c**)—

(a) Article 26(3);

(b) Article 31(1);

(c) Article 41(1);

(d) Article 73(1);

(e) Article 76(2);

(f) Article 77(1);

(g) Article 78(1).

Jeff Smith
Taiwo Owatemi
14th July 2025 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) EUR 2016/1801 (made under Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012).
(**b**) As amended by S.I. 2025/82. S.I. 2020/1055 is revoked by regulation 3(b).
(**c**) Section 138BA was inserted by section 34 of the Financial Services and Markets Act 2023. "PRA" and "FSMA 2000" are defined by section 80(1) of that Act.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the 10th commencement Regulations made under the Financial Services and Markets Act 2023 (c. 29) ("the Act").

Section 1 of the Act (revocation of assimilated law relating to financial services and markets) revokes and repeals assimilated law which is referred to in Schedule 1 to the Act. These Regulations bring into force section 1(1) of, and Schedule 1 to, the Act, so far as they relate to the instruments and provisions mentioned in the following paragraphs.

Regulation 2 brings into force on 15th July 2025 the revocation of the Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

Regulation 3 brings into force the revocation of the Equivalence Determinations for Financial Services and Miscellaneous Provisions (Amendment etc) (EU Exit) Regulations 2019 (S.I. 2019/541) and the Equivalence Determinations for Financial Services (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1055). HMT intends to bring forward legislation to replace those Regulations.

Regulation 4 brings into force on 1st January 2026 the revocation of certain provisions of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012.

Regulation 4 also brings into force on 1st January 2026 the revocation of certain legislation under Part 3 (EU tertiary legislation etc.) of Schedule 1 to the Act. The legislation was originally made under (i) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 (listed in Part 3 of Schedule 1), (ii) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 (listed in Part 3 of that Schedule) and (iii) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 (listed in Part 1 of that Schedule).

Regulation 5 makes saving provision in relation to certain decisions and applications originally made under, or whose status is governed by, the legislation whose revocation is commenced by regulation 3.

Regulation 6 makes saving provision in relation to permissions granted under provisions of the Capital Requirements Regulation, the revocation of which is brought into force by regulation 4. This saving provision ensures that those permissions will continue to be valid as if they had been granted under rules of the Prudential Regulation Authority ("PRA") which replace those provisions. The rules can be found at https://www.prarulebook.co.uk/ and a copy can be obtained from the PRA, 20 Moorgate, London EC2R 6DA.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen. A full impact assessment has been published in relation to the Act and copies can be obtained from HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ or at https://bills.parliament.uk/publications/49053/documents/2621.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Financial Services and Markets Act 2023 have been brought into force by commencement Regulations made before the date of these Regulations.

Provision	*Date of Commencement*	*S.I. No.*
Section 1(1) (in part)	11th July 2023	2023/779 (C. 40)
Section 1(1) (in part)	29th August 2023	2023/779 (C. 40)
Section 1(1) (in part)	14th December 2023	2023/1382 (C. 97)
Section 1(1) (in part)	1st January 2024	2023/779 (C. 40)
Section 1(1) (in part)	1st January 2024	2023/1382 (C. 97)
Section 1(1) (in part)	5th April 2024	2023/1382 (C. 97)
Section 1(1) (in part)	30th June 2024	2023/1382 (C. 97)
Section 1(1) (in part)	29th October 2024	2024/1071 (C. 72)
Section 1(1) (in part)	1st November 2024	2024/620 (C. 39)
Section 1(1) (in part)	31st December 2024	2024/891 (C. 57)
Section 1(1) (in part)	31st December 2024	2024/1071 (C. 72)
Section 1(1) (in part)	14th May 2025	2025/572 (C. 25)
Section 1(1) in part	31st July 2025	2025/572 (C. 25)
Section 1(2), (4), (5) and (6)	11th July 2023	2023/779 (C. 40)
Section 2(1) (in part)	29th August 2023	2023/779 (C. 40)
Section 2(1) (in part)	14th December 2023	2023/1382 (C. 97)
Section 2(1) (in part)	29th October 2024	2024/1071 (C. 72)
Section 2(1) (in part)	1st December 2024	2024/1071 (C. 72)
Section 2(1) (in part)	31st December 2024	2024/1071 (C. 72)
Section 2(1) (in part)	31st March 2025	2024/1071 (C. 72)
Section 2(1) (in part)	30th June 2025	2024/1071 (C. 72)
Section 2(1) (in part)	1st December 2025	2024/1071 (C. 72)
Section 2(1) (in part)	6th July 2026	2024/1071 (C. 72)
Section 2(2) and (3)	11th July 2023	2023/779 (C. 40)
Section 3	11th July 2023	2023/779 (C. 40)
Sections 4 to 6	29th August 2023	2023/779 (C. 40)
Section 7	11th July 2023	2023/779 (C. 40)
Section 8	29th August 2023	2023/779 (C. 40)
Section 9(1) to (5)	1.00am on 1st January 2024	2023/1382 (C. 97)
Section 9(6)	29th August 2023	2023/779 (C. 40)
Section 10	1.00am on 1st January 2024	2023/1382 (C. 97)
Section 11	29th August 2023	2023/779 (C. 40)
Section 12	1.00am on 1st January 2024	2023/1382 (C. 97)
Sections 13 to 19	29th August 2023	2023/779 (C. 40)
Section 20 (in part)	6th September 2023	2023/936 (C. 55)
Section 20 (in part)	6th November 2023	2023/936 (C. 55)
Section 20 (so far as not already in force)	7th February 2024	2023/936 (C. 55)
Section 21	1st January 2024	2023/1382 (C. 97)
Section 23	29th August 2023	2023/779 (C. 40)
Sections 25 and 26	29th August 2023	2023/779 (C. 40)
Section 27 (in part)	29th August 2023	2023/779 (C. 40)
Section 27 (so far as not already in force)	1st January 2025	2023/1382 (C. 97)
Sections 28 to 32	29th August 2023	2023/779 (C. 40)
Section 33	1st January 2024	2023/1382 (C. 97)

Sections 34 to 40	29th August 2023	2023/779 (C. 40)
Section 41 (in part)	29th August 2023	2023/779 (C. 40)
Section 41 (so far as not already in force)	26th December 2023	2023/779 (C. 40)
Section 42 (in part)	29th August 2023	2023/779 (C. 40)
Section 42 (so far as not already in force)	26th December 2023	2023/1382 (C. 97)
Section 43 (in part)	29th August 2023	2023/779 (C. 40)
Section 43 (so far as not already in force)	1st August 2024	2023/1382 (C. 97)
Sections 44 and 45	29th August 2023	2023/779 (C. 40)
Section 46(1) (in part)	29th August 2023	2023/779 (C. 40)
Section 46(2), (7) and (9) (in part)	29th August 2023	2023/779 (C. 40)
Section 46 (so far as not already in force)	26th December 2023	2023/1382 (C. 97)
Section 47	29th August 2023	2023/779 (C. 40)
Section 48 (in part)	1.00am on 1st January 2024	2023/1382 (C. 97)
Section 48 (in part)	1st January 2025	2023/1382 (C. 97)
Section 48 (so far as not already in force)	1st February 2025	2023/1382 (C. 97)
Section 49	1.00am on 1st January 2024	2023/1382 (C. 97)
Section 50 (in part)	1.00am on 1st January 2024	2023/1382 (C. 97)
Section 50 (so far as no already in force)	1st August 2024	2023/1382 (C. 97)
Section 51 (in part)	29th August 2023	2023/779 (C. 40)
Section 51 (in part)	1st January 2025	2023/1382 (C. 97)
Section 51 (in part)	1st March 2024	2024/250 (C. 11)
Section 51 (in part)	1st August 2024	2024/250 (C. 11)
Section 51 (so far as not already in force)	1st January 2025	2024/250 (C. 11)
Section 53	29th August 2023	2023/779 (C. 40)
Section 57 (in part)	29th August 2023	2023/779 (C. 40)
Section 57 (in so far as not already in force)	31st December 2023	2023/1382 (C. 97)
Section 59	29th August 2023	2023/779 (C. 40)
Section 63	29th August 2023	2023/779 (C. 40)
Section 64	29th October 2024	2024/1071 (C. 72)
Sections 65 to 69	29th August 2023	2023/779 (C. 40)
Section 70(1), (3) and (4) (in part)	1st January 2024	2023/1382 (C. 97)
Section 70 (in so far as not already in force)	1st March 2024	2024/250 (C. 11)
Section 71	1st March 2024	2024/250 (C. 11)
Section 73	29th August 2023	2023/779 (C. 40)
Section 75	29th August 2023	2023/779 (C. 40)
Section 76	29th August 2023	2023/779 (C. 40)
Section 79	29th August 2023	2023/779 (C. 40)
Schedule 1, Part 1 (in part)	11th July 2023	2023/779 (C. 40)
Schedule 1, Part 1 (in part)	14th December 2023	2023/1382 (C. 97)
Schedule 1, Part 1 (in part)	1st January 2024	2023/779 (C. 40)
Schedule 1, Part 1 (in part)	1st January 2024	2023/1382 (C. 97)

Schedule 1, Part 1 (in part)	5th April 2024	2023/1382 (C. 97)
Schedule 1, Part 1 (in part)	1st November 2024	2024/891 (C. 57)
Schedule 1, Part 2 (in part)	11th July 2023	2023/779 (C. 40)
Schedule 1, Part 2 (in part)	29th August 2023	2023/779 (C. 40)(**a**)
Schedule 1, Part 2 (in part)	14th December 2023	2023/1382 (C. 97)
Schedule 1, Part 2 (in part)	1st January 2024	2023/779 (C. 40)
Schedule 1, Part 2 (in part)	1st January 2024	2023/1382 (C. 97)
Schedule 1, Part 2 (in part)	5th April 2024	2023/1382 (C. 97)
Schedule 1, Part 2 (in part)	30th June 2024	2023/1382 (C. 97)
Schedule 1, Part 2 (in part)	1st November 2024	2024/891 (C. 57)
Schedule 1, Part 2 (in part)	31st December 2024	2024/620 (C. 39)
Schedule 1, Part 2 (in part)	31st July 2025	2025/572 (C. 25)
Schedule 1, Part 3 (in part)	1st January 2024	2023/779 (C. 40)
Schedule 1, Part 3 (in part)	1st January 2024	2023/1382 (C. 97)
Schedule 1, Part 3 (in part)	5th April 2024	2023/1382 (C. 97)
Schedule 1, Part 3 (in part)	30th June 2024	2023/1382 (C. 97)
Schedule 1, Part 3 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 1, Part 3 (in part)	1st November 2024	2024/891 (C. 57)
Schedule 1, Part 3 (in part)	31st December 2024	2024/620 (C. 39)
Schedule 1, Part 3 (in part)	31st December 2024	2024/1071 (C. 72)
Schedule 1, Part 3 (in part)	14th May 2025	2025/572 (C. 25)
Schedule 1, Part 4 (in part)	1st January 2024	2023/779 (C. 40)
Schedule 1, Part 4 (in part)	14th May 2025	2025/572 (C. 25)
Schedule 1, Part 5 (in part)	1st January 2024	2023/1382 (C. 97)
Schedule 1, Part 5 (in part)	1st November 2024	2024/891 (C. 57)
Schedule 1, Part 5 (in part)	31st December 2024	2024/620 (C. 39)
Schedule 1, Part 5 (in part)	14th May 2025	2025/572 (C. 25)
Schedule 2, Part 1, paragraph 1 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 1 (in part)	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 1 (in part)	31st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 1 (in part)	31st March 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 1 (in part)	30th June 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 1 (in part)	1st December 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 4	14th December 2023	2023/1382 (C. 97)
Schedule 2, Part 1, paragraphs 5 and 6	29th August 2023	2023/779 (C. 40)
Schedule 2, Part 1, paragraph 7 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 7 (so far as not already in force)	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 8 (in part)	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 8 (so far as not already in force)	1st December 2025	2024/1071 (C. 72)

(**a**) As amended by S.I. 2023/937.

Schedule 2, Part 1, paragraph 9	29th August 2023	2023/779 (C.40)
Schedule 2, Part 1, paragraphs 10 and 11 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraphs 10 and 11 (so far as not already in force)	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 12 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 12 (so far as not already in force)	1st December 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraphs 13 to 16	29th August 2023	2023/779 (C. 40)
Schedule 2, Part 1, paragraph 17 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 17 (so far as not already in force)	31st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 18 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 18 (so far as not already in force)	30th June 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 19 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 2, Part 1, paragraphs 20 and 21	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 22	31st March 2025	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 24	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 25 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 2, Part 1, paragraph 25	1st December 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 26	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 27 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, paragraph 27 (so far as not already in force)	31st March 2025	2024/1071 (C. 72)
Schedule 2, Parts 2 and 3	29th August 2023	2023/779 (C. 40)
Schedule 2, Part 4, paragraph 44 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 4, paragraph 44 (in part)	6th July 2026	2024/1071 (C. 72)
Schedule 2, Part 4, paragraph 45 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 4, paragraph 45 (so far as not already in force)	6th July 2026	2024/1071 (C. 72)

Schedule 2, Part 4, paragraph 46	6th July 2026	2024/1071 (C. 72)
Schedule 2, Part 4, paragraph 49 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 4, paragraph 49 (so far as not already in force)	6th July 2026	2024/1071 (C. 72)
Schedule 2, part 4, paragraph 50	6th July 2026	2024/1071 (C. 72)
Schedule 2, Part 6	29th August 2023	2023/779 (C. 40)
Schedule 3	29th August 2023	2023/779 (C. 40)
Schedule 4	29th August 2023	2023/779 (C. 40)
Schedule 5 (in part)	6th September 2023	2023/936 (C. 55)
Schedule 5 (in part)	6th November 2023	2023/936 (C. 55)
Schedule 5 (so far as not already in force)	7th February 2024	2023/936 (C. 55)
Schedule 7, paragraph 1 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 7, paragraph 1 (in part)	1st January 2024	2023/1382 (C. 97)
Schedule 7, paragraph 1 (in part)	1st August 2024	2024/250 (C. 11)
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£8.14

http://www.legislation.gov.uk/id/uksi/2025/873

ISBN 978-0-34-827412-7

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