STATUTORY INSTRUMENTS

2026 No. 682 (C. 56)

FINANCIAL SERVICES AND MARKETS

The Financial Services and Markets Act 2023 (Commencement No. 15 and Saving and Transitional Provisions) Regulations 2026

Made - - - - 24th June 2026

Coming into force in accordance with regulation 1(2) and (3)

The Treasury make these Regulations in exercise of the power conferred by section 86(3), (5) and (6) of the Financial Services and Markets Act 2023(**a**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Financial Services and Markets Act 2023 (Commencement No. 15 and Saving and Transitional Provisions) Regulations 2026.

(2) Except as provided for in paragraph (3), these Regulations come into force on the day after the day on which they are made.

(3) Regulation 3 comes into force on 1st January 2027.

(4) In these Regulations—

"the Capital Requirements Regulation" means 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**);

"CCP" has the meaning given to "central counterparty" in section 313(1) of the Financial Services and Markets Act 2000 (interpretation of Part XVIII)(**c**);

"EMIR" means Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories(**d**);

"QCCP" means a CCP that is—

(a) authorised in accordance with Article 14 of EMIR, or

(b) recognised in accordance with Article 25 of EMIR.

(**a**) 2023 c. 29.
(**b**) EUR 2013/575.
(**c**) 2000 c. 8.
(**d**) EUR 2012/648. EMIR is revoked by section 1(1) of, and Schedule 1 to, the Financial Services and Markets Act 2023 subject to that revocation being commenced by regulations made under section 86 of that Act.

Provisions coming into force on 1st January 2027

2. The following provisions of the Financial Services and Markets Act 2023 come into force on 1st January 2027—

(a) section 1(1) (revocation of assimilated law relating to financial services and markets), so far as it relates to the provisions in paragraphs (b) to (d);

(b) in Part 1 (assimilated direct principal legislation) of Schedule 1 (revocation of assimilated law relating to financial services), the revocation of the following provisions of the Capital Requirements Regulation—

(i) Article 81 (minority interests that qualify for inclusion in consolidated Common Equity Tier 1 capital) to the extent that it is not already revoked;

(ii) Article 82 (qualifying Additional Tier 1, Tier 1, Tier 2 capital and qualifying own funds) to the extent that it is not already revoked;

(iii) Article 107(3) and (4) (approaches to credit risk);

(iv) Article 114(7) (exposures to central governments or central banks);

(v) Article 115(4) (exposures to regional governments or local authorities);

(vi) Article 116(5) (exposures to public sector entities);

(vii) Article 382(4)(b) (scope);

(viii) Article 391 (definition of an institution for large exposures purposes);

(ix) Article 497 (own funds requirements for exposures to CCPs);

(c) in Part 2 (subordinate legislation) of Schedule 1, the revocation of regulation 11(5)(e) of the Gibraltar (Miscellaneous Amendments) (EU Exit) Regulations 2019 (saving for certain financial services legislation relating to Gibraltar)(**a**);

(d) in Part 3 (EU tertiary legislation etc) of Schedule 1, the revocation of Commission Implementing Decision of 12 December 2014 on the equivalence of the supervisory and regulatory requirements of certain third countries and territories for the purposes of the treatment of exposures according to Regulation (EU) No 575/2013 of the European Parliament and of the Council(**b**).

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

3. In regulation 5 of the Financial Services and Markets Act 2023 (Commencement No. 10 and Saving Provisions) Regulations 2025 (saving provision relating to equivalence directions, regulatory decisions and applications)(**c**), in paragraph (2)(a), at the end insert "except for the Capital Requirements Regulation Equivalence Directions 2020"(**d**).

Saving provision for CCPs treated as QCCPs before 1st January 2027 under Article 497 of the Capital Requirements Regulation

4.—(1) This regulation applies to a CCP which, immediately before 1st January 2027, is treated as a QCCP by virtue of Article 497 of the Capital Requirements Regulation (own funds requirements for exposures to CCPs)(**e**).

(2) A CCP to which this regulation applies continues, on and after 1st January 2027, to be treated as a QCCP during the period applicable under Article 497 as that Article had effect immediately before 1st January 2027.

(**a**) S.I. 2019/680.
(**b**) EUR 2014/908.
(**c**) S.I. 2025/873 (C. 38).
(**d**) The Capital Requirements Regulation Equivalence Directions 2020 were made on 9th November 2020 under S.I. 2019/541 which was revoked on 28th November 2025 by regulation 3 of S.I. 2025/873 (C. 38). The Capital Requirements Regulation Equivalence Directions 2020 were saved by regulation 5(2)(a) of S.I. 2025/873 (C. 38).
(**e**) Article 497 was amended by S.I. 2019/1232 and 2021/1078.

(3) In paragraph (2), the reference to the period applicable under Article 497 includes a reference to that period as extended by regulations made by the Treasury under paragraph (3) of Article 497(**a**).

Transitional provision for CCPs treated as QCCPs where the CCPs apply for EMIR recognition on or after 1st January 2027

5.—(1) This regulation applies to a CCP which, on or after 1st January 2027, makes an application for recognition under Article 25 of EMIR.

(2) On or after 1st January 2027, an institution may treat a CCP to which this regulation applies as a QCCP during the period—

(a) beginning with the day on which the CCP made the application for recognition under Article 25 of EMIR ("application day"), and

(b) ending in accordance with paragraph (3).

(3) For the purposes of paragraph (2), the period ends—

(a) if EMIR regulations are in force on the application day, two years after the application day;

(b) if no EMIR regulations are in force on the application day, on the earlier of the following—

(i) two years after the day on which EMIR regulations come into force, or

(ii) six years after the application day.

(4) In paragraph (3)—

(a) the period of two years specified in sub-paragraph (a) includes the application day,

(b) the period of two years specified in sub-paragraph (b)(i) includes the day on which EMIR regulations come into force, and

(c) the period of six years specified in sub-paragraph (b)(ii) includes the application day.

(5) In this regulation—

"credit institution" has the same meaning as in section 417(1) (definitions) of the Financial Services and Markets Act 2000;

"EMIR regulations" means regulations which—

(a) are or may be made by the Treasury under Article 25(6) of EMIR, and

(b) relate to the country in which a CCP which applies for recognition under Article 25 of EMIR is established;

"institution" means—

(a) a credit institution, or

(b) an investment firm;

"investment firm" has the same meaning as in section 258A (investment firm) of the Banking Act 2009(**b**).

Saving provision relating to article 497(2) of the Capital Requirements Regulation

6.—(1) This regulation applies to a CCP which, on and after 1st January 2027, is treated as a QCCP by virtue of regulation 4 or 5.

(2) Despite its revocation brought into force by regulation 2, Article 497(2) of the Capital Requirements Regulation continues to have effect, on and after 1st January 2027, subject to the following modifications—

(**a**) The period in Article 497(1)(b)(ii) was extended by S.I. 2022/1244, 2023/999, 2024/923 and 2025/1030.
(**b**) 2009 c. 1.

(a) the reference to the expiration of the deadline in Article 497(1) is to be read as a reference to the end of the period specified in—

(i) regulation 4(2) in the case of a CCP to which regulation 4 applies;

(ii) regulation 5(3) in the case of a CCP to which regulation 5 applies;

(b) the reference to a CCP referred to in Article 497(1) is to be read as a reference to a CCP to which regulation 4 or 5 applies;

(c) the reference to Article 308(2) is to be read as a reference to Article 308(2) of the Counterparty Credit Risk (CRR) Part of the PRA Rulebook.

(3) In this regulation, "PRA Rulebook" means the Rulebook published by the Prudential Regulation Authority containing rules made by that Authority under the Financial Services and Markets Act 2000 as that Rulebook has effect on the day on which these Regulations are made(**a**).

Taiwo Owatemi
Christian Wakeford
24th June 2026 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the 15th commencement regulations made under the Financial Services and Markets Act 2023 (c. 29) ("FSMA 2023").

Section 1(1) of FSMA 2023 revokes the legislation listed in Schedule 1 to that Act, which includes 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 (EUR 2013/575) ("the Capital Requirements Regulation").

Regulation 2 brings into force on 1st January 2027 section 1(1) of, and Schedule 1 to, FSMA 2023 so far as they relate to the revocation of the following articles of the Capital Requirements Regulation: Articles 81(1)(a)(iii), 82(a)(iii), 107(3) and (4), 114(7), 115(4), 116(5), 382(4)(b), 391 and 497.

Regulation 2 also brings into force on 1st January 2027 the revocation of—

— regulation 11(5)(e) of the Gibraltar (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/680), and

— Commission Implementing Decision of 12 December 2014 on the equivalence of the supervisory and regulatory requirements of certain third countries and territories for the purposes of the treatment of exposures according to Regulation (EU) No 575/2013 of the European Parliament and of the Council.

Regulation 3 amends the saving provision in regulation 5 of the Financial Services and Markets Act 2023 (Commencement No. 10 and Saving Provisions) Regulations 2025 (S.I. 2025/873 (C. 38)) to exclude the Capital Requirements Regulation Equivalence Directions 2020 from that saving.

Regulations 4 to 6 make saving and transitional provision in relation to Article 497 of the Capital Requirements Regulation. Under Article 497, institutions (e.g. banks) may consider a central counterparty ("CCP") as a qualifying central counterparty ("QCCP") where the CCP applies to the Bank of England for recognition under Article 25 of Regulation (EU) No. 648/2012 of the

(**a**) The PRA Rulebook can be found at https://www.prarulebook.co.uk/ and a copy can be obtained from the Prudential Regulation Authority, 20 Moorgate, London EC2R 6DA.

European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (EUR 2012/648) ("EMIR"). Article 497 specifies the periods of time during which a CCP may be treated as a QCCP. Section 1(1) of, and Schedule 1 to, FSMA 2023 revokes EMIR subject to that revocation being commenced by regulations to be made by the Treasury. In July 2025, the Treasury published a policy note on updating the UK's regulatory framework for CCPs. That note is available at www.gov.uk/government/publications/updating-the-uks-regulatory-framework-for-central-counterparties and copies can be obtained from HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ.

Regulation 4 provides that a CCP considered as a QCCP immediately before 1st January 2027 continues to be treated as a QCCP on and after 1st January 2027.

Regulation 5 provides that, where a CCP applies for recognition under Article 25 of EMIR on or after 1st January 2027, an institution may treat the CCP as a QCCP on or after 1st January 2027 during the period specified in regulation 5.

Regulation 6 provides that article 497(2) of the Capital Requirements Regulation continues to have effect on and after 1st January 2027 (subject to certain modifications) in relation to a CCP which is treated, on and after 1st January 2027, as a QCCP by virtue of regulation 4 or 5.

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 FSMA 2023 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)	15th July 2025	2025/873 (C. 38)
Section 1(1) (in part)	31st July 2025	2025/572 (C. 25)
Section 1(1) (in part)	23rd October 2025	2025/1078 (C. 52)
Section 1(1) (in part)	28th November 2025	2025/873 (C. 38)
Section 1(1) (in part)	1st December 2025	2025/1078 (C. 52)
Section 1(1) (in part)	1st January 2026	2025/873 (C. 38)
Section 1(1) (in part)	19th January 2026	2025/1078 (C. 52)
Section 1(1) (in part)	30th March 2026	2025/1078 (C. 52)
Section 1(1) (in part)	6th April 2026	2025/1078 (C. 52)
Section 1(1) (in part)	1st July 2026	2026/45 (C. 5)
Section 1(1) (in part)	13th July 2026	2026/587 (C. 47)
Section 1(1) (in part)	1st January 2027	2025/1078 (C. 52)
Section 1(1) (in part)	1st January 2027	2026/45 (C. 5)

Section 1(1) (in part)	1st January 2027	2026/174 (C.17)
Section 1(1) (in part)	1st January 2028	2025/1078 (C. 52)
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)	26th November 2025	2025/1078 (C. 52)
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(1) (in part)	6th July 2026	2025/1078 (C. 52)
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)	1.00 a.m. on 1st January 2024	2023/1382 (C. 97)
Section 9(6)	29th August 2023	2023/779 (C. 40)
Section 10	1.00 a.m. on 1st January 2024	2023/1382 (C. 97)
Section 11	29th August 2023	2023/779 (C. 40)
Section 12	1.00 a.m. 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	2023/1382 (C. 97)
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)	1.00 a.m. 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	1.00 a.m. on 1st January 2024	2023/1382 (C. 97)
Section 50 (in part)	1.00 a.m. on 1st January 2024	2023/1382 (C. 97)
Section 50 (so far as not 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 March 2024	2024/250 (C. 11)
Section 51 (in part)	1st August 2024	2024/250 (C. 11)
Section 51 (in part)	1st January 2025	2023/1382 (C. 97)
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 (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 (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 1 (in part)	15th July 2025	2025/873 (C. 38)
Schedule 1, Part 1 (in part)	1st December 2025	2025/1078 (C. 52)
Schedule 1, Part 1 (in part)	1st January 2026	2025/873 (C. 38)
Schedule 1, Part 1 (in part)	19th January 2026	2025/1078 (C. 52)
Schedule 1, Part 1 (in part)	30th March 2026	2025/1078 (C. 52)
Schedule 1, Part 1 (in part)	6th April 2026	2025/1078 (C. 52)
Schedule 1, Part 1 (in part)	13th July 2026	2026/587 (C. 47)
Schedule 1, Part 1 (in part)	1st January 2027	2025/1078 (C. 52)
Schedule 1, Part 1 (in part)	1st January 2027	2026/45 (C. 5)
Schedule 1, Part 1 (in part)	1st January 2027	2026/174 (C.17)
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)

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

Schedule 1, Part 2 (in part)	31st July 2025	2025/572 (C. 25)
Schedule 1, Part 2 (in part)	28th November 2025	2025/873 (C. 38)
Schedule 1, Part 2 (in part)	19th January 2026	2025/1078 (C. 52)
Schedule 1, Part 2 (in part)	6th April 2026	2025/1078 (C. 52)
Schedule 1, Part 2 (in part)	13th July 2026	2026/587 (C. 47)
Schedule 1, Part 2 (in part)	1st January 2027	2026/45 (C. 5)
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 3 (in part)	23rd October 2025	2025/1078 (C. 52)
Schedule 1, Part 3 (in part)	1st January 2026	2025/873 (C. 38)
Schedule 1, Part 3 (in part)	19th January 2026	2025/1078 (C. 52)
Schedule 1, Part 3 (in part)	6th April 2026	2025/1078 (C. 52)
Schedule 1, Part 3 (in part)	1st July 2026	2026/45 (C. 5)
Schedule 1, Part 3 (in part)	13th July 2026	2026/587 (C. 47)
Schedule 1, Part 3 (in part)	1st January 2027	2025/1078 (C. 52)
Schedule 1, Part 3 (in part)	1st January 2027	2026/45 (C. 5)
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 1, Part 5 (in part)	6th April 2026	2025/1078 (C. 52)
Schedule 1, Part 5 (in part)	1st January 2027	2025/1078 (C. 52)
Schedule 1, Part 5 (in part)	1st January 2028	2025/1078 (C. 52)
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 3	26th November 2025	2025/1078 (C. 52)
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)
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, paragraph 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 (so far as not already in force)	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 47	6th July 2026	2025/1078 (C. 52)
Schedule 2, Part 4, paragraph 48	6th July 2026	2025/1078 (C. 52)
Schedule 2, Part 4, paragraph 49 (in part)	29th October 2024	2024/1071 (C. 72)
Schedule 2, Part 1, 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)
Schedule 7, paragraph 1 (so far as not already in force)	1st January 2025	2024/250 (C. 11)
Schedule 7, paragraph 2 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 7, paragraph 2 (so far as not already in force)	1st January 2024	2023/1382 (C. 97)
Schedule 7, paragraph 3 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 7, paragraph 3 (so far as not already in force)	1st January 2025	2023/1382 (C. 97)
Schedule 7, paragraphs 4 to 6	29th August 2023	2023/779 (C. 40)
Schedule 7, paragraph 7 (in part)	29th August 2023	2023/779 (C. 40)
Schedule 7, paragraph 7 (so far as not already in force)	1st August 2024	2023/1382 (C. 97)

Schedule 7, paragraph 8	1st January 2024	2023/1382 (C. 97)
Schedule 7, paragraphs 9 to 13	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 3(9) to (11)	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 13(5) to (7)	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 16	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 20	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 22(10) to (12)	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 25(2), (3), (5) and (8)	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 32(3) to (5)	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 75	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 76	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 78	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 85	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 87	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 154	29th August 2023	2023/779 (C. 40)
Schedule 11, paragraph 165	29th August 2023	2023/1382 (C. 97)
Schedule 11 (so far as not already in force)	31st December 2023	2023/1382 (C. 97)
Schedule 14	29th August 2023	2023/779 (C. 40)

© Crown copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

£8.90

http://www.legislation.gov.uk/id/uksi/2026/682

ISBN 978-0-34-828474-4

