

Amendment Tracker: Current BC Small Claims Rules

Current to: BC Reg #31/2026

Small Claims Rules, BC Reg #261/93

Effective: October 1, 1993 – replacing BC Reg #478/90.

Enabling Act(s): *Court Rules Act*, RSBC 1979, c. 77 (**Rep. & Repl. by** RSBC 1996, c. 80)

Court Rules Act, RSBC 1996, c. 80

Small Claims Act, SBC 1989, c. 38 (**Rep. & Repl. by** RSBC 1996, c. 430)

Small Claims Act, RSBC 1996, c. 430

This table is intended to track any changes made to the current Small Claims Rules since they came into force on October 1, 1993. The table will list:

- the affected rule;
- the type of change (amended, repealed, repealed & replaced, or new);
- the regulation bringing the change (including section number), and;
- the date the change comes into force.

Amendments to:

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|--------------|------------------------|---------------------|-------------------|
| Introduction | Amended by | 360/2007(1) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2.1) | Mar. 28, 2017 |
| | Amended by | 191/2021(2) | Aug. 16, 2021 |
| | Amended by | 161/2022 (1) | Oct. 3, 2022 |
| r.1 (1) | Amended by | 120/2017 (Sch2.2) | Mar. 28, 2017 |
| | Amended by | 191/2021(3) | Aug. 16, 2021 |
| r.1 (2) | Amended by | 191/2021(4) | Aug. 16, 2021 |
| r.1 (2.1) | New | 148/97(1) | June 15, 1997 |
| | Amended by | 428/2004(1) | Oct. 1, 2004 |
| r.1 (2.2) | New | 148/97(1) | June 15, 1997 |
| | Repealed & Replaced by | 212/2015 (Sch3.1) | November 28, 2016 |
| r.1 (4) | Amended by | 179/2005(b) | Sept. 1, 2005 |
| | Amended by | 120/2017 (Sch2.3) | Mar. 28, 2017 |
| r.1 (4.1) | New | 148/97(1) | June 15, 1997 |
| | Amended by | 172/2003(1) | Apr. 28, 2003 |
| r.1 (5) | Amended by | 179/2005(b) | Sept. 1, 2005 |
| | Amended by | 120/2017 | |
| r.1 (6) | Amended by | 148/97(1) | June 15, 1997 |
| r.1 (7) | New | 148/97(1) | June 15, 1997 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|-------------------|------------------------|---------------------|----------------|
| r.1.1 | New | 120/2017 (Sch2.4) | Mar. 28, 2017 |
| | Amended by | 191/2021(6) | Aug. 16, 2021 |
| | Amended by | 191/2021(8) | Aug. 16, 2021 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.1.1 (3) | Amended by | 191/2021(3) | Aug. 16, 2021 |
| r.1.1 (8) | Amended by | 191/2021(5) | Aug. 16, 2021 |
| r.1.1 (8)(b)(iii) | Amended by | 267/2018(1) | Jan. 1, 2019 |
| r.1.1 (10) | Amended by | 191/2021(7) | Aug. 16, 2021 |
| r.1.1 (11) | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.1.1 (12) | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.1.1 (13) | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.1.1 (14) | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.1.1 (16)(b) | Amended by | 161/2022 (2) | Oct. 3, 2022 |
| r.1.1 (18.1) | New | 191/2021(9) | Aug. 16, 2021 |
| r.1.1 (21) | Amended by | 191/2021(3) | Aug. 16, 2021 |
| r.1.1 (22) | Amended by | 191/2021(10) | Aug. 16, 2021 |
| r.1.1 (24) | Amended by | 191/2021(11) | Aug. 16, 2021 |
| r.1.1 (32) | Amended by | 191/2021(12) | Aug. 16, 2021 |
| r.1.1 (33) | Amended by | 191/2021(11) | Aug. 16, 2021 |
| r.1.1 (38) | New | 191/2021(13) | Aug. 16, 2021 |
| r.1.1 (41.10) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.11) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.12) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.20) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.21) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.22) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.23) | New | 161/2022 (3) | Oct. 3, 2022 |
| r.1.1 (41.30) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.31) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.32) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.33) | New | 267/2018(2) | Jan. 1, 2019 |
| r.1.1 (41.43) | Amended by | 161/2022 (4) | Oct. 3, 2022 |
| r.2 (1) | Amended by | 191/2021(14) | Aug. 16, 2021 |
| r.2 (2) | Amended by | 188/99(1) | Sept. 1, 1999 |
| r.2 (3) | Amended by | 188/99(1) | Sept. 1, 1999 |
| | Repealed & Replaced by | 428/2004(2) | Oct. 1, 2004 |
| r.2 (4) | Amended by | 188/99(1) | Sept. 1, 1999 |
| | Repealed & Replaced by | 428/2004(2) | Oct. 1, 2004 |
| r.2 (5) | Amended by | 188/99(1) | Sept. 1, 1999 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|--------------|------------------------|----------------------|-------------------|
| r.2 (6) | Amended by | 188/99(1) | Sept. 1, 1999 |
| r.2 (6)(a) | Amended by | 212/2015 (Sch3.2) | November 28, 2016 |
| r.3 | Amended by | 120/2017 (Sch2.5) | Mar. 28, 2017 |
| r.3 (1) | Amended by | 148/97(2) | June 15, 1997 |
| r.3 (2) | Amended by | 191/2021(15) | Aug. 16, 2021 |
| r.3 (3) | Amended by | 191/2021(10) | Aug. 16, 2021 |
| r.3 (5) | Amended by | 191/2021(11) | Aug. 16, 2021 |
| r.3 (6) | New | 148/97(2) | June 15, 1997 |
| | Amended by | 360/2007(2) | Nov. 26, 2007 |
| r.4 (1) | Repealed & Replaced by | 148/97(3) | June 15, 1997 |
| | Amended by | 120/2017 (Sch2.6) | Mar. 28, 2017 |
| r.4 (3) | Repealed & Replaced by | 148/97(4) | June 15, 1997 |
| r.4 (3.1) | New | 148/97(4) | June 15, 1997 |
| r.4 (3.1)(b) | Amended by | 120/2017 (Sch2.7) | Mar. 28, 2017 |
| r.4 (3.2) | New | 148/97(4) | June 15, 1997 |
| | Amended by | 360/2007(2) | Nov. 26, 2007 |
| r.4 (4) | Amended by | 179/2005(b) | Sept. 1, 2005 |
| | Amended by | 120/2017 (Sch2.8) | Mar. 28, 2017 |
| r.4 (5) | Amended by | 179/2005(b) | Sept. 1, 2005 |
| | Amended by | 120/2017 (Sch2.8) | Mar. 28, 2017 |
| r.5 (1) | Amended by | 360/2007(3) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2.9) | Mar. 28, 2017 |
| r.5 (2) | Amended by | 120/2017 (Sch2.10) | Mar. 28, 2017 |
| r.5 (2.2) | Repealed & Replaced by | 212/2015 (Sch3.3) | November 28, 2016 |
| r.5 (3) | Amended by | 148/97(5) | June 15, 1997 |
| | Amended by | 360/2007(3) | Nov. 26, 2007 |
| | Amended by | 191/2021(16) | Aug. 16, 2021 |
| r.5 (3)(c) | Amended by | 120/2017 (Sch2.11.a) | Mar. 28, 2017 |
| r.5 (3)(d) | Amended by | 120/2017 (Sch2.11.a) | Mar. 28, 2017 |
| r.5 (3)(f) | New | 120/2017 (Sch2.11.b) | Mar. 28, 2017 |
| r.5 (5) | Amended by | 148/97(5) | June 15, 1997 |
| r.5 (5.1) | New | 148/97(5) | June 15, 1997 |
| r.5 (7) | Amended by | 161/2022 (5) | Oct. 3, 2022 |
| r.5 (9) | Amended by | 360/2007(3) | Nov. 26, 2007 |
| r.6 | Amended by | 161/2022 (6) | Oct. 3, 2022 |
| r.6 (1) | Amended by | 120/2017 (Sch2.12) | Mar. 28, 2017 |
| r.6 (3) | Amended by | 148/97(6) | June 15, 1997 |
| | Amended by | 146/98(2) | May 1, 1998 |
| | Amended by | 120/2017 (Sch2. 13) | Mar. 28, 2017 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|---------------|------------------------|---------------------|-----------------|
| r.6 (6) | Amended by | 360/2007(4) | Nov. 26, 2007 |
| r.7 | Amended by | 161/2022 (12) | Oct. 3, 2022 |
| r. 7 (2) | Repealed & Replaced by | 360/2007(5) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2.14) | Mar. 28, 2017 |
| r. 7 (2)(a) | Amended by | 244/2015 (Sch2.1) | January 1, 2016 |
| | Amended by | 244/2015 (Sch3.1) | May 1, 2016 |
| r. 7 (2)(a.1) | New | 244/2015 (Sch3.1) | May 1, 2016 |
| r. 7 (2)(c) | Repealed & Replaced by | 207/2025 (Appx) | Jan 19, 2026 |
| | Repealed & Replaced by | 207/2025 (Appx) | Jan. 19, 2026 |
| r. 7 (2.1) | New | 360/2007(5) | Nov. 26, 2007 |
| r.7 (2.2) | New | 120/2017 (Sch2.15) | Mar. 28, 2017 |
| r.7 (3) | Amended by | 161/2022 (7) | Oct. 3, 2022 |
| r.7 (5) | Repealed & Replaced by | 148/97(7) | June 15, 1997 |
| | Repealed & Replaced by | 161/2022 (8) | Oct. 3, 2022 |
| r.7 (9) | Amended by | 148/97(7) | June 15, 1997 |
| | Amended by | 120/2017 (Sch2.16) | Mar. 28, 2017 |
| r.7 (12) | Amended by | 161/2022 (9) | Oct. 3, 2022 |
| | Repealed & Replaced by | 128/2025 | July 16, 2025 |
| r.7 (13) | Repealed & Replaced by | 161/2022 (10) | Oct. 3, 2022 |
| | Repealed & Replaced by | 128/2025 | July 16, 2025 |
| r.7 (14) | Amended by | 148/97(7) | June 15, 1997 |
| | Amended by | 161/2022 (11) | Oct. 3, 2022 |
| r.7 (14)(c.1) | New | 244/2015 (Sch2.2) | January 1, 2016 |
| | Repealed & Replaced by | 120/2017 (Sch2.17) | Mar. 28, 2017 |
| r.7 (15) | Repealed & Replaced by | 148/97(7) | June 15, 1997 |
| r.7 (20) | New | 148/97(7) | June 15, 1997 |
| r.7.1 | New | 148/97(8) | June 15, 1997 |
| | Amended by | 179/2005(b) | Sept. 1, 2005 |
| r.7.1 (1) | Amended by | 120/2017 (Sch2.18) | Mar. 28, 2017 |
| r.7.1 (2) | Amended by | 120/2017 (Sch2.18) | Mar. 28, 2017 |
| r.7.1 (3) | Amended by | 161/2022 (13) | Oct. 3, 2022 |
| r.7.1 (4) | Amended by | 120/2017 (Sch2.18) | Mar. 28, 2017 |
| | Amended by | 120/2017 (Sch2.19) | Mar. 28, 2017 |
| r.7.2 | New | 172/2003(2) | Apr. 28, 2003 |
| | Amended by | 250/2005 | Sept. 1, 2005 |
| | Amended by | 251/2005(1&2) | Sept. 1, 2005 |
| | Amended by | 286/2005(1) | Sept. 16, 2005 |
| | Amended by | 248/2006(1) | Oct. 1, 2006 |
| | Amended by | 271/2010(1) | Sept. 24, 2010 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|----------------|------------|---------------------|------------------|
| | Repealed | 267/2018(3) | Jan. 1, 2019 |
| r.7.2 (1) | Amended by | 27/2013 (Sch2.11) | January 30, 2013 |
| | Amended by | 99/2018 (Sch2.15) | May 18, 2018 |
| r.7.2 (2)(a) | Amended by | 135/2015 (Sch1.1a) | July 30, 2015 |
| r.7.2 (2)(b) | Amended by | 135/2015 (Sch1.1b) | July 30, 2015 |
| r.7.2 (2)(c) | Amended by | 135/2015 (Sch1.1c) | July 30, 2015 |
| r.7.2 (4)(b) | Amended by | 135/2015 (Sch1.2) | July 30, 2015 |
| r.7.2 (4)(d-f) | New | 135/2015 (Sch1.2) | July 30, 2015 |
| r.7.2 (4.1) | New | 135/2015 (Sch1.3) | July 30, 2015 |
| r.7.2 (4.2) | New | 135/2015 (Sch1.3) | July 30, 2015 |
| r.7.2 (5) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (6) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (7) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (7.1) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (8) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (9) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (10) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (11) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (11.1) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (12) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (12.1) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (13) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (13.1) | New | 135/2015 (Sch1.3) | July 30, 2015 |
| | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (14) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (15) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (16) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (17) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (17.1) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (18) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (19) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (20) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (21) | Repealed | 135/2015 (Sch2.1) | October 31, 2015 |
| r.7.2 (29)(a) | Repealed | 135/2015 (Sch1.4) | July 30, 2015 |
| r.7.2 (30) | Amended by | 135/2015 (Sch1.5) | July 30, 2015 |
| r.7.2 (34) | Amended by | 135/2015 (Sch1.6) | July 30, 2015 |
| r.7.21 | New | 267/2018(4) | Jan. 1, 2019 |
| r.7.3 | New | 251/2005(3) | Sept. 1, 2005 |
| | Amended by | 286/2005(2) | Sept. 16, 2005 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|-----------------|------------------------|---------------------|-------------------|
| | Amended by | 120/2017 (Sch2.20) | Mar. 28, 2017 |
| r.7.3 (1) | Amended by | 145/2007 | June 1, 2007 |
| r.7.3 (2)(b) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (3) | Amended by | 360/2007(6) | Nov. 26, 2007 |
| r.7.3 (3)(a)(i) | Repealed & Replaced by | 358/2012(1) | March 18, 2013 |
| r.7.3(3)(a.1) | Amended by | 267/2018(5) | Jan. 1, 2019 |
| r.7.3 (5)(a) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (6) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (9) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (10) | Amended by | 271/2010(2) | Sept. 24, 2010 |
| r.7.3 (11) | Amended by | 271/2010(2) | Sept. 24, 2010 |
| r.7.3 (12) | Amended by | 271/2010(2) | Sept. 24, 2010 |
| r.7.3 (14) | Amended by | 271/2010(2) | Sept. 24, 2010 |
| | Amended by | 191/2021(17) | Aug. 16, 2021 |
| r.7.3 (17)(a) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (18) | Amended by | 120/2017 (Sch2.21) | Mar. 28, 2017 |
| r.7.3 (19)(b) | Repealed & Replaced by | 161/2022 (14) | Oct. 3, 2022 |
| r.7.3 (24) | Amended by | 191/2021(18) | Aug. 16, 2021 |
| | Amended by | 161/2022 (15) | Oct. 3, 2022 |
| r.7.3 (25) | Repealed & Replaced by | 191/2021(19) | Aug. 16, 2021 |
| | Amended by | 161/2022 (15) | Oct. 3, 2022 |
| r.7.3 (26) | Amended by | 191/2021(20) | Aug. 16, 2021 |
| r.7.3 (27) | Repealed & Replaced by | 191/2021(21) | Aug. 16, 2021 |
| | Repealed & Replaced by | 161/2022 (16) | Oct. 3, 2022 |
| r.7.3 (52) | Amended by | 360/2007(6) | Nov. 26, 2007 |
| r.7.4 | New | 360/2007(7) | Nov. 26, 2007 |
| | Repealed | 267/2018(6) | Jan. 1, 2019 |
| r.7.4 (1) | Amended by | 27/2013 (Sch2.12) | January 30, 2013 |
| | Amended by | 183/2014 (1) | October 6, 2014 |
| | Amended by | 244/2015 (Sch3.2) | May 1, 2016 |
| r.7.4 (2)(a) | Amended by | 244/2015 (Sch1.1) | December 31, 2015 |
| r.7.4 (3)(a)(i) | Repealed & Replaced by | 358/2012 (2) | March 18, 2013 |
| r.7.4 (4)(a) | Amended by | 244/2015 (Sch1.2) | December 31, 2015 |
| r.7.4 (4)(c) | New | 244/2015 (Sch1.2) | December 31, 2015 |
| r.7.4 (4)(d) | New | 244/2015 (Sch1.2) | December 31, 2015 |
| r.7.4 (5) | Repealed by | 244/2015 (Sch3.3) | May 1, 2016 |
| r.7.4 (6) | Repealed by | 244/2015 (Sch3.3) | May 1, 2016 |
| r.7.4 (7) | Repealed by | 244/2015 (Sch3.3) | May 1, 2016 |
| r.7.4 (8) | Amended by | 244/2015 (Sch3.4a) | May 1, 2016 |

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|--------------------|---------------|----------------------------|-----------------------|
| r.7.4 (8)(b) | Amended by | 244/2015 (Sch3.4b) | May 1, 2016 |
| r.7.4 (9)(Heading) | Repealed by | 244/2015 (Sch3.5) | May 1, 2016 |
| r.7.4 (9) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (10) | Amended by | 271/2010(3) | Sept. 24, 2010 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (11) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (12) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (13) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (14) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (15) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (16) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.1) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.2) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.3) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.4) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.5) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.6) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.7) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.8) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (17.9) | New | 183/2014 (2) | October 6, 2014 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (18) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (19) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (20) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (21) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (22) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (22.1) | New | 244/2015 (Sch1.3) | December 31, 2015 |
| | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (23) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (24) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |

| Rule | Nature | BC Reg # (Section#) | Effective Date |
|-------------------|------------------------|---------------------|-------------------|
| r.7.4 (25)(b) | Amended by | 183/2014 (3) | October 6, 2014 |
| r.7.4 (25) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (26) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (27) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (28) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (29) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (30) | Repealed by | 244/2015 (Sch3.6) | May 1, 2016 |
| r.7.4 (38)(a) | Repealed by | 244/2015 (Sch1.4a) | December 31, 2015 |
| r.7.4 (38)(c) | Amended by | 244/2015 (Sch1.4b) | December 31, 2015 |
| r.7.4 (39) | Amended by | 244/2015 (Sch1.5) | December 31, 2015 |
| r.7.4 (43) | Amended by | 244/2015 (Sch1.6) | December 31, 2015 |
| r.7.5 | New | 360/2007(7) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2/22) | Mar. 28, 2017 |
| | Amended by | 161/2022 (21) | Oct. 3, 2022 |
| r.7.5 (1) | Amended by | 267/2018(7) | Jan. 1, 2019 |
| r.7.5 (1)(b) | Amended by | 120/2017 (Sch2.23) | Mar. 28, 2017 |
| r.7.5 (1)(c) | Amended by | 244/2015 (Sch2.3) | January 1, 2016 |
| | Amended by | 120/2017 (Sch2.23) | Mar. 28, 2017 |
| r.7.5 (2) | Amended by | 267/2018(8) | Jan. 1, 2019 |
| | Repealed & Replaced by | 161/2022 (17) | Oct. 3, 2022 |
| r.7.5 (11)(c)(i) | Amended by | 191/2021(22) | Aug. 16, 2021 |
| r.7.5 (12) | Amended by | 191/2021(23) | Aug. 16, 2021 |
| r.7.5 (12.1) | New | 120/2017 (Sch2.24) | Mar. 28, 2017 |
| r.7.5 (13.1) | New | 120/2017 (Sch2.24) | Mar. 28, 2017 |
| | Amended by | 161/2022 (9) | Oct. 3, 2022 |
| | Repealed & Replaced by | 128/2025 | July 16, 2025 |
| r.7.5 (13.2) | New | 120/2017 (Sch2.24) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (18) | Oct. 3, 2022 |
| | Repealed & Replaced by | 128/2025 | July 16, 2025 |
| r.7.5 (14) | Amended by | 161/2022 (20) | Oct. 3, 2022 |
| r.7.5 (14)(a.1) | Amended by | 120/2017 (Sch2.25) | Mar. 28, 2017 |
| r.7.5 (14)(g) | Repealed & Replaced by | 128/2025 | July 16, 2025 |
| r.7.5 (14)(g)(i) | Amended by | 161/2022 (9) | Oct. 3, 2022 |
| r.7.5 (14)(g)(ii) | Repealed & Replaced by | 161/2022 (19) | Oct. 3, 2022 |
| r.7.5 (14)(k) | Repealed by | 244/2015 (Sch2.4) | January 1, 2016 |
| r.7.5 (17) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.7.5 (18) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.8 (1) | Amended by | 360/2007(8) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2.26) | Mar. 28, 2017 |

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| r.8 (1)(a)(ii)(A) | Repealed | 267/2018(9) | Jan. 1, 2019 |
| r.8 (1.1) | New | 120/2017 (Sch2.27) | Mar. 28, 2017 |
| r.8 (3.1) | New | 148/97(9) | June 15, 1997 |
| | Amended by | 120/2017 (Sch2.28) | Mar. 28, 2017 |
| r.8 (3.2) | New | 148/97(9) | June 15, 1997 |
| r.8 (4) | Repealed & Replaced by | 148/97(9) | June 15, 1997 |
| r.8 (5) | Repealed by | 148/97(9) | June 15, 1997 |
| r.8 (6) | Amended by | 148/97(9) | June 15, 1997 |
| r.8 (7) | New | 251/2005(4) | Sept. 1, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.29) | Mar. 28, 2017 |
| r.8 (8) | New | 251/2005(4) | Sept. 1, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.29) | Mar. 28, 2017 |
| r.8 (9) | New | 251/2005(4) | Sept. 1, 2005 |
| r.8 (10) | New | 251/2005(4) | Sept. 1, 2005 |
| | Amended by | 286/2005(3) | Sept. 16, 2005 |
| r.8 (11) | New | 251/2005(4) | Sept. 1, 2005 |
| r.8 (12) | New | 251/2005(4) | Sept. 1, 2005 |
| r.8 (13) | New | 251/2005(4) | Sept. 1, 2005 |
| | Repealed | 135/2015 (Sch2.2) | October 31, 2015 |
| r.9 (2) | Amended by | 161/2022 (22) | Oct. 3, 2022 |
| r.9 (3.1) | New | 191/2021(25) | Aug. 16, 2021 |
| | Repealed & Replaced by | 161/2022 (23) | Oct. 3, 2022 |
| r.9 (3.2) | New | 191/2021(25) | Aug. 16, 2021 |
| | Repealed & Replaced by | 161/2022 (23) | Oct. 3, 2022 |
| r.9 (4)(b) | Amended by | 161/2022 (24) | Oct. 3, 2022 |
| r.9 (5) | Repealed & Replaced by | 161/2022 (25) | Oct. 3, 2022 |
| r.9 (7)(b) | Repealed & Replaced by | 161/2022 (26) | Oct. 3, 2022 |
| r.9 (9) | Amended by | 191/2021(26) | Aug. 16, 2021 |
| r.9 (9)(a) | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.9.1 | New | 360/2007(9) | Nov. 26, 2007 |
| | Amended by | 120/2017 (Sch2.30) | Mar. 28, 2017 |
| r.9.1 (1) | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.9.1 (2) | Repealed & Replaced by | 120/2017 (Sch2.31) | Mar. 28, 2017 |
| r.9.1 (4)(b) | Amended by | 120/2017 (Sch2.32) | Mar. 28, 2017 |
| | Amended by | 120/2017 (Sch2.33) | Mar. 28, 2017 |
| r.9.1 (6) | Amended by | 120/2017 (Sch2.33) | Mar. 28, 2017 |
| | Amended by | 120/2017 (Sch2.34) | Mar. 28, 2017 |
| r.9.1 (7) | Amended by | 120/2017 (Sch2.35) | Mar. 28, 2017 |
| r.9.1 (8) | Amended by | 120/2017 (Sch2.33) | Mar. 28, 2017 |

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| r.9.1 (9) | Amended by | 120/2017 (Sch2.33) | Mar. 28, 2017 |
| r.9.1 (10) | Amended by | 120/2017 (Sch2.36) | Mar. 28, 2017 |
| r.9.1 (10.1) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (10.2) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (10.3) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (10.4) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (10.5) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (10.6) | New | 120/2017 (Sch2.37) | Mar. 28, 2017 |
| r.9.1 (11) | Amended by | 120/2017 (Sch2.33) | Mar. 28, 2017 |
| r.9.1 (26) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.9.1 (27) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.9.1 (31) | Amended by | 161/2022 (27) | Oct. 3, 2022 |
| r.9.2 | New | 360/2007(9) | Nov. 26, 2007 |
| r.9.2 (1)(a) | Repealed & Replaced by | 120/2017 (Sch2.38) | Mar. 28, 2017 |
| r.9.2 (1)(b) | Repealed & Replaced by | 120/2017 (Sch2.38) | Mar. 28, 2017 |
| r.9.2 (7) | Amended by | 161/2022 (28) | Oct. 3, 2022 |
| r.9.2 (11) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.9.2 (12) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.9.2 (13)(c)(ii)(A) | Repealed & Replaced by | 244/2015 (Sch2.5) | January 1, 2016 |
| r.10 (0.1) | New | 360/2007(10) | Nov. 26, 2007 |
| | Repealed & Replaced by | 120/2017 (Sch2.39) | Mar. 28, 2017 |
| r.10 (1) | Amended by | 148/97(10) | June 15, 1997 |
| | Amended by | 360/2007(10) | Nov. 26, 2007 |
| r.10 (9) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.10 (10) | Amended by | 191/2021(24) | Aug. 16, 2021 |
| r.10.1 | New | 148/97(11) | June 15, 1997 |
| r.10.1 (0.1) | New | 360/2007(11) | Nov. 26, 2007 |
| r.10.1 (2) | Amended by | 172/2003(3) | Apr. 28, 2003 |
| | Amended by | 360/2007(11) | Nov. 26, 2007 |
| r.10.1 (2)(a) | Amended by | 267/2018(10) | Jan. 1, 2019 |
| r.10.2 | New | 120/2017 (Sch2. 40) | Mar. 28, 2017 |
| | Repealed | 207/2025 (Appx) | Jan. 19, 2026 |
| r.11 | Repealed & Replaced by | 148/97(12) | June 15, 1997 |
| r.11 (11.1) | New | 191/2021(27) | Aug. 16, 2021 |
| r.11 (12) | Amended by | 161/2022 (29) | Oct. 3, 2022 |
| r.11 (16) | Amended by | 172/2003(4) | Apr. 28, 2003 |
| r.12 | Amended by | 161/2022 (30) | Oct. 3, 2022 |
| | Amended by | 161/2022 (35) | Oct. 3, 2022 |
| | Amended by | 161/2022 (38) | Oct. 3, 2022 |

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| | Amended by | 161/2022 (39) | Oct. 3, 2022 |
| | Amended by | 161/2022 (40) | Oct. 3, 2022 |
| | Amended by | 161/2022 (41) | Oct. 3, 2022 |
| | Amended by | 161/2022 (43) | Oct. 3, 2022 |
| r.12 (1) | Amended by | 148/97(13) | June 15, 1997 |
| | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.12 (2) | Amended by | 148/97(13) | June 15, 1997 |
| r.12 (3) | Amended by | 161/2022 (31) | Oct. 3, 2022 |
| r.12 (5) | Amended by | 161/2022 (32) | Oct. 3, 2022 |
| r.12 (7) | Repealed & Replaced by | 161/2022 (33) | Oct. 3, 2022 |
| r.12 (9) | Repealed & Replaced by | 161/2022 (34) | Oct. 3, 2022 |
| r.12 (10) | Repealed & Replaced by | 161/2022 (36) | Oct. 3, 2022 |
| r.12 (10.1) | New | 191/2021(28) | Aug. 16, 2021 |
| r.12 (11) | Repealed & Replaced by | 161/2022 (37) | Oct. 3, 2022 |
| r.12 (13) | Amended by | 148/97(13) | June 15, 1997 |
| | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.12 (14) | Amended by | 148/97(13) | June 15, 1997 |
| | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.12 (15) | Amended by | 148/97(13) | June 15, 1997 |
| | Amended by | 191/2021(1) | Aug. 16, 2021 |
| | Amended by | 191/2021(29) | Aug. 16, 2021 |
| | Amended by | 161/2022 (42) | Oct. 3, 2022 |
| r.13 | Amended by | 161/2022 (44) | Oct. 3, 2022 |
| | Amended by | 161/2022 (46) | Oct. 3, 2022 |
| | Amended by | 161/2022 (48) | Oct. 3, 2022 |
| | Amended by | 161/2022 (50) | Oct. 3, 2022 |
| r.13 (1) | Amended by | 360/2007(12) | Nov. 26, 2007 |
| r.13 (5) | Amended by | 161/2022 (45) | Oct. 3, 2022 |
| r.13 (6) | Repealed & Replaced by | 161/2022 (47) | Oct. 3, 2022 |
| r.13 (9) | Amended by | 191/2021(29) | Aug. 16, 2021 |
| | Amended by | 161/2022 (49) | Oct. 3, 2022 |
| r.14 (5) | Amended by | 191/2021(1) | Aug. 16, 2021 |
| r.16 | Amended by | 161/2022 (52) | Oct. 3, 2022 |
| | Amended by | 161/2022 (56) | Oct. 3, 2022 |
| | Amended by | 161/2022 (59) | Oct. 3, 2022 |
| | Amended by | 161/2022 (62) | Oct. 3, 2022 |
| | Amended by | 161/2022 (64) | Oct. 3, 2022 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.16 (1) | Amended by | 161/2022 (51) | Oct. 3, 2022 |

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| r.16 (2) | Amended by | 148/97(14) | June 15, 1997 |
| | Amended by | 172/2003(5) | Apr. 28, 2003 |
| | Amended by | 286/2005(4) | Sept. 16, 2005 |
| | Amended by | 360/2007(13) | Nov. 26, 2007 |
| | Amended by | 191/2021(30) | Aug. 16, 2021 |
| r.16 (2)(a.1) | New | 120/2017 (Sch2.41) | Mar. 28, 2017 |
| r.16 (2)(b.1) | Amended by | 135/2015 (Sch2.3a) | October 31, 2015 |
| | Amended by | 244/2015 (Sch3.7a) | May 1, 2016 |
| r.16 (2)(c) | Amended by | 244/2015 (Sch3.7b) | May 1, 2016 |
| | Amended by | 120/2017 (Sch2.41) | Mar. 28, 2017 |
| r.16 (2)(c.01) | New | 120/2017 (Sch2.41) | Mar. 28, 2017 |
| r.16 (2)(c.1) | Repealed & Replaced | 161/2022 (53) | Oct. 3, 2022 |
| r.16 (2)(c.2) | Amended by | 135/2015 (Sch2.3b) | October 31, 2015 |
| | Repealed by | 244/2015 (Sch3.7c) | May 1, 2016 |
| r.16 (2)(c.3) | Amended by | 161/2022 (54) | Oct. 3, 2022 |
| r.16 (2)(e) | Amended by | 120/2017 (Sch2.41) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (55) | Oct. 3, 2022 |
| r.16 (3) | Amended by | 161/2022 (57) | Oct. 3, 2022 |
| r.16 (3.1) | New | 191/2021(31) | Aug. 16, 2021 |
| r.16 (4) | Amended by | 148/97(14) | June 15, 1997 |
| r.16 (6) | Amended by | 148/97(14) | June 15, 1997 |
| | Amended by | 172/2003(6) | Apr. 28, 2003 |
| | Amended by | 286/2005(4) | Sept. 16, 2005 |
| | Amended by | 360/2007(14) | Nov. 26, 2007 |
| | Amended by | 267/2018(11) | Jan. 1, 2019 |
| | Amended by | 161/2022 (58) | Oct. 3, 2022 |
| r.16 (6)(e) | Amended by | 244/2015 (Sch3.8a) | May 1, 2016 |
| | Amended by | 120/2017 (Sch2.42) | Mar. 28, 2017 |
| r.16 (6)(f.1) | Amended by | 135/2015 (Sch2.4) | October 31, 2015 |
| r.16 (6)(f.3) | Repealed by | 244/2015 (Sch3.8b) | May 1, 2016 |
| r.16 (6)(n.1) | New | 120/2017 (Sch2.42) | Mar. 28, 2017 |
| r.16 (7) | Amended by | 120/2017 (Sch2.43) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (60) | Oct. 3, 2022 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.16 (7.1) | New | 120/2017 (Sch2.44) | Mar. 28, 2017 |
| | Amended by | 161/2022 (61) | Oct. 3, 2022 |
| r.16 (8) | Amended by | 120/2017 (Sch2.45) | Mar. 28, 2017 |
| | Amended by | 161/2022 (63) | Oct. 3, 2022 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |

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| r.16 (9) | Amended by | 120/2017 (Sch2.45) | Mar. 28, 2017 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.16 (11) | Amended by | 120/2017 (Sch2.45) | Mar. 28, 2017 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.16.1 | New | 120/2017 (Sch2.46) | Mar. 28, 2017 |
| r.16.1 (1) | Amended by | 267/2018(12) | Jan. 1, 2019 |
| | Amended by | 191/2021(32) | Aug. 16, 2021 |
| r.16.1 (2)(a) | Amended by | 191/2021(33) | Aug. 16, 2021 |
| r.16.1 (3) | Amended by | 191/2021(33) | Aug. 16, 2021 |
| r.16.1 (4) | Amended by | 191/2021(34) | Aug. 16, 2021 |
| r.16.1 (7) | Repealed by | 191/2021(35) | Aug. 16, 2021 |
| r.17 | Amended by | 161/2022 (67) | Oct. 3, 2022 |
| | Amended by | 161/2022 (74) | Oct. 3, 2022 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.17 (2) | Amended by | 360/2007(15) | Nov. 26, 2007 |
| | Amended by | 267/2018(13) | Jan. 1, 2019 |
| r.17 (2)(a) | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| r.17 (5) | Amended by | 161/2022 (65) | Oct. 3, 2022 |
| r.17 (5.1) | New | 148/97(15) | June 15, 1997 |
| | Repealed & Replaced by | 146/98(3) | May 1, 1998 |
| | Amended by | 360/2007(15) | Nov. 26, 2007 |
| | Amended by | 161/2022 (66) | Oct. 3, 2022 |
| r.17 (5.2) | New | 146/98 (3) | May 1, 1998 |
| r.17 (5.3) | New | 146/98 (3) | May 1, 1998 |
| r.17 (5.4) | New | 146/98 (3) | May 1, 1998 |
| r.17 (6) | Amended by | 161/2022 (68) | Oct. 3, 2022 |
| r.17 (7) | Amended by | 360/2007(15) | Nov. 26, 2007 |
| | Amended by | 161/2022 (69) | Oct. 3, 2022 |
| r.17 (12) | Amended by | 161/2022 (70) | Oct. 3, 2022 |
| r.17 (16) | Repealed & Replaced by | 148/97 (15) | June 15, 1997 |
| | Repealed & Replaced by | 191/2021 (36) | Aug. 16, 2021 |
| | Repealed & Replaced by | 161/2022 (71) | Oct. 3, 2022 |
| r.17 (16.1) | New | 148/97 (15) | June 15, 1997 |
| | Repealed & Replaced by | 191/2021 (36) | Aug. 16, 2021 |
| | Repealed & Replaced by | 161/2022 (71) | Oct. 3, 2022 |
| r.17 (16.2) | Repealed & Replaced by | 161/2022 (71) | Oct. 3, 2022 |
| r.17 (16.3) | Repealed & Replaced by | 161/2022 (72) | Oct. 3, 2022 |
| r.17 (17) | Amended by | 120/2017 (Sch2.47) | Mar. 28, 2017 |
| r.17 (18) | Amended by | 146/2010 (1) | July 1, 2010 |

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| r.17 (19) | Amended by | 172/2003 (7) | Apr. 28, 2003 |
| r.17 (2) | Amended by | 161/2022 (73) | Oct. 3, 2022 |
| r.17.1 | New | 10/2003 (1) | Feb. 1, 2003 |
| r.17.1(2)(d) | Repealed and replaced by | 267/2018 (14) | Jan. 1, 2019 |
| r.17.1(2)(e) | Repealed and replaced by | 267/2018 (14) | Jan. 1, 2019 |
| r.18 | Amended by | 161/2022 (80) | Oct. 3, 2022 |
| r.18 (1) | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (2) | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| | Amended by | 161/2022 (75) | Oct. 3, 2022 |
| r.18 (3) | Amended by | 188/99 (2) | Sept. 1, 1999 |
| | Amended by | 212/2015 (Sch3.4a) | November 28, 2016 |
| | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (3)(a) | Amended by | 212/2015 (Sch3.4b) | November 28, 2016 |
| r.18 (3)(b)(i) | Amended by | 212/2015 (Sch3.4c) | November 28, 2016 |
| r.18 (4) | Amended by | 188/99 (2) | Sept. 1, 1999 |
| | Repealed & Replaced by | 212/2015 (Sch3.4d) | November 28, 2016 |
| | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (5) | Amended by | 188/99 (2) | Sept. 1, 1999 |
| | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (6) | Repealed & Replaced by | 188/99 (2) | Sept. 1, 1999 |
| | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (6.1) | New | 188/99 (2) | Sept. 1, 1999 |
| | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (7) | Repealed | 161/2022 (76) | Oct. 3, 2022 |
| r.18 (7.1) | New | 120/2017 (Sch2.49) | Mar. 28, 2017 |
| | Repealed | 161/2022 (76) | Oct. 3, 2022 |
| r.18 (8.1) | New | 120/2017 (Sch2.49) | Mar. 28, 2017 |
| r.18 (9) | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (10) | Amended by | 120/2017 (Sch2.48) | Mar. 28, 2017 |
| r.18 (12) | Amended by | 188/99(2) | Sept. 1, 1999 |
| | Amended by | 133/2005(1) | July 1, 2005 |
| | Amended by | 146/2010 (2) | July 1, 2010 |
| | Amended by | 161/2022 (77) | Oct. 3, 2022 |
| r.18 (12)(b) | Amended by | 120/2017 (Sch2.50) | Mar. 28, 2017 |
| r.18 (12)(c) | Repealed & Replaced by | 191/2021(37) | Aug. 16, 2021 |
| r.18 (13) | Amended by | 161/2022 (78) | Oct. 3, 2022 |
| r.18 (14) | Amended by | 148/97 (16) | June 15, 1997 |
| | Amended by | 188/99 (2) | Sept. 1, 1999 |

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| | Amended by | 191/2021(38) | Aug. 16, 2021 |
| | Amended by | 161/2022 (78) | Oct. 3, 2022 |
| r.18 (15) | Amended by | 161/2022 (78) | Oct. 3, 2022 |
| r.18 (16) | Repealed & Replaced by | 191/2021 (39) | Aug. 16, 2021 |
| r.18 (17) | Repealed & Replaced by | 191/2021 (40) | Aug. 16, 2021 |
| r.18 (18) | New | 191/2021(41) | Aug. 16, 2021 |
| | Amended by | 161/2022 (79) | Oct. 3, 2022 |
| r.18 (19) | New | 191/2021 (41) | Aug. 16, 2021 |
| | Amended by | 161/2022 (78) | Oct. 3, 2022 |
| r.18 (20) | New | 191/2021(41) | Aug. 16, 2021 |
| | Amended by | 161/2022 (78) | Oct. 3, 2022 |
| r.18 (21) | Repealed | 207/2025 (Appx) | Jan. 19, 2026 |
| r.20 (2)(b) | Amended by | 161/2022 (81) | Oct. 3, 2022 |
| r.21 | Amended by | 161/2022 (82) | Oct. 3, 2022 |
| r.21 (3) | Repealed | 207/2025 (Appx) | Jan. 19, 2026 |
| r.21 (4) | Repealed | 207/2025 (Appx) | Jan. 19, 2026 |
| r.21 (5) | Repealed | 207/2025 (Appx) | Jan. 19, 2026 |
| r. 22 | New | 133/2005 (2) | July 1, 2005 |
| r. 22 (Title) | Amended by | 192/2007 | June 21, 2007 |
| r. 22 (1) | Repealed & Replaced by | 146/2010 (3) | July 1, 2010 |
| | Amended by | 191/2021 (42) | Aug. 16, 2021 |
| r. 22 (2) | Repealed & Replaced by | 146/2010 (3) | July 1, 2010 |
| r. 22 (4) | Repealed by | 192/2007 | June 21, 2007 |
| | | | |
| Schedule A | | | |
| | Repealed & Replaced by | 145/94 (1) | June 1, 1994 |
| | Repealed & Replaced by | 535/95 | Feb. 1, 1996 |
| | Repealed & Replaced by | 11/96 | Feb. 1, 1996 |
| | Repealed & Replaced by | 74/98 | May 1, 1998 |
| | Amended by | 126/2020 (1) | June 8, 2020 |
| Item 1.1 | New | 120/2017 (Sch2.51) | Mar. 28, 2017 |
| Item 3 | Amended by | 148/97(17) | June 15, 1997 |
| Item 5.1 | New | 10/2003(2) | Feb. 1, 2003 |
| Item 5.2 | New | 72/2003(8) | Apr. 28, 2003 |
| Item 5.3 | New | 172/2003(8) | Apr. 28, 2003 |
| Item 6 | Repealed & Replaced by | 459/2004(a) | Nov. 1, 2004 |
| Item 6.1 | New | 10/2003(2) | Feb. 1, 2003 |

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| | Amended by | 285/2005(1) | Oct. 1, 2005 |
| Item 6.2 | New | 459/2004(b) | Nov. 1, 2004 |
| Item 8 | Amended by | 305/96 | Nov. 8, 1996 |
| Item 9 | Amended by | 148/97(17) | June 15, 1997 |
| | Repealed & Replaced by | 120/2017 (Sch2.51) | Mar. 28, 2017 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| Item 10 | Repealed & Replaced by | 120/2017 (Sch2.51) | Mar. 28, 2017 |
| Item 12 | Amended by | 285/2005(1) | Oct. 1, 2005 |
| Item 13 | Repealed by | 10/2003(2) | Feb. 1, 2003 |
| Item 14 | Repealed & Replaced by | 440/97(1) | Dec. 19, 1997 |
| Item 15 | Amended by | 440/97(1) | Dec. 19, 1997 |
| Item 17 | Amended by | 458/2004(a) | Nov. 1, 2004 |
| | Amended by | 371/2008 | Apr. 1, 2009 |
| | Amended by | 31/2026 (Sch 1) | May 4, 2026 |
| Item 18 | Amended by | 458/2004(b) | Nov. 1, 2004 |
| | Amended by | 371/2008 | Apr. 1, 2009 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| | Amended by | 31/2026 (Sch 1) | May 4, 2026 |
| Item 19 | Amended by | 458/2004(c) | Nov. 1, 2004 |
| | Amended by | 371/2008 | Apr. 1, 2009 |
| | Amended by | 31/2026 (Sch 1) | May 4, 2026 |
| Item 22 | Amended by | 285/2005(1) | Oct. 1, 2005 |
| Exemption | New | 459/2004 | Nov. 1, 2004 |
| | | | |
| Schedule B | | | |
| | Repealed & Replaced by | 148/97(18) | June 15, 1997 |
| | Amended by | 207/2025 (Appx) | Jan. 19, 2026 |
| Form 1 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 2 | Amended by | 146/98(4) | May 1, 1998 |
| | Amended by | 179/2005(b) | Sept. 1, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 3 | Repealed & Replaced by | 146/98(4) | May 1, 1998 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 3.1 | New | 161/2022 (83) | Oct. 3, 2022 |
| Form 4 | Repealed & Replaced by | 188/99(3) | Sept. 1, 1999 |
| | Repealed & Replaced by | 248/2006(2) | Oct. 1, 2006 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |

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| Form 5 | Repealed & Replaced by | 146/98(4) | May 1, 1998 |
| | Repealed & Replaced by | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 286/2005(5) | Sept. 16, 2005 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 6 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 7 | Repealed & Replaced by | 248/2006(2) | Oct. 1, 2006 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 8 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 9 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 10 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 11 | Repealed & Replaced by | 80/98 | May 1, 1998 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 12 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 13 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 14 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 15 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 16 | Repealed & Replaced by | 120/2017 (2.52) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 17 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 18 | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| Form 19 | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 20 | New | 10/2003(3) | Feb. 1, 2003 |
| | Repealed & Replaced by | 145/2012 | July 1, 2012 |
| | Repealed & Replaced by | 5/2016 | January 29, 2016 |
| | Amended by | 267/2018(15) | Jan. 1, 2019 |
| Form 21 | New | 172/2003(9) | Apr. 28, 2003 |
| | Amended by | 250/2005 | Sept. 1, 2005 |
| | Repealed | 267/2018(16) | Jan. 1, 2019 |
| Form 22 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 286/2005(6) | Sept. 16, 2005 |
| | Repealed & Replaced by | 248/2006(2) | Oct. 1, 2006 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed | 267/2018(16) | Jan. 1, 2019 |
| Form 23 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 286/2005(7) | Sept. 16, 2005 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |

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| Form 24 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 248/2006(2) | Oct. 1, 2006 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed & Replaced by | 183/2014 (4) | October 6, 2014 |
| | Amended by | 267/2018(17) | Jan. 1, 2019 |
| Form 25 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 248/2006(2) | Oct. 1, 2006 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed & Replaced by | 183/2014 (4) | October 6, 2014 |
| Form 26 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 27 | New | 172/2003(9) | Apr. 28, 2003 |
| | Repealed & Replaced by | 360/2007(16) | Nov. 26, 2007 |
| | Repealed | 267/2018(18) | Jan. 1, 2019 |
| Form 28 | Amended by | 267/2018(19) | Jan. 1, 2019 |
| Electronic Filing Form | New | 133/2005(3) | July 1, 2005 |
| Form 29 | New | 251/2005(5) | Sept. 1, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |
| | Amended by | 267/2018(20) | Jan. 1, 2019 |
| Form 30 | New | 251/2005(5) | Sept. 1, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |
| | Amended by | 267/2018(20) | Jan. 1, 2019 |
| Form 31 | New | 251/2005(5) | Sept. 1, 2005 |
| | Repealed & Replaced by | 286/2005(8) | Sept. 16, 2005 |
| | Repealed & Replaced by | 120/2017 (Sch2.52) | Mar. 28, 2017 |
| | Amended by | 267/2018(20) | Jan. 1, 2019 |
| Form 32 | New | 360/2007(16) | Nov. 26, 2007 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 33 | Amended by | 267/2018(20) | Jan. 1, 2019 |
| Form 34 | New | 120/2017 (Sch2.53) | Mar. 28, 2017 |
| | Amended by | 267/2018(21) | Jan. 1, 2019 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 35 | New | 120/2017 (Sch2.53) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 36 | New | 120/2017 (Sch2.53) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 37 | New | 120/2017 (Sch2.53) | Mar. 28, 2017 |
| | Repealed & Replaced by | 161/2022 (83) | Oct. 3, 2022 |
| Form 38 | New | 191/2021(43) | Aug. 16, 2021 |

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| Form 39 | New | 161/2022 (83) | Oct. 3, 2022 |
| Form 40 | New | 161/2022 (83) | Oct. 3, 2022 |
| Schedule C | | | |
| | New | 172/2003(10) | Apr. 28, 2003 |
| | Repealed | 267/2018(22) | Jan. 1, 2019 |
| s.1 | Amended by | 373/2003 | Oct. 24, 2003 |
| | Amended by | 360/2007(17) | Nov. 26, 2007 |
| Schedule D | | | |
| | New | 172/2003(10) | Apr. 28, 2003 |
| | Repealed | 267/2018(22) | Jan. 1, 2019 |
| s. 2 | Amended by | 134/2005 | Apr. 1, 2005 |
| | Amended by | 260/2006 | Oct. 2, 2006 |
| | Amended by | 360/2007(18) | Nov. 26, 2007 |
| Schedule E | | | |
| | New | 172/2003(10) | Apr. 28, 2003 |
| | Amended by | 248/2006(3) | Oct. 1, 2006 |
| | Repealed | 267/2018(22) | Jan. 1, 2019 |
| s.2 | Amended by | 358/2012 (3) | March 18, 2013 |
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