
STATUTORY INSTRUMENTS

2003 No. 2079

**The Social Security Contributions
(Intermediaries) (Amendment) Regulations 2003**

Amendment of the principal Regulations

- 6.—(1) Amend regulation 7 as follows.
- (2) In paragraph (1)—
- (a) in Step Two for “under Schedule E” substitute “as employment income under ITEPA 2003(1)”; and
 - (b) in Step Three—
 - (i) for “the Taxes Act” substitute “ITEPA 2003”;
 - (ii) for “emoluments of the employment” substitute “taxable earnings of the employment, within the meaning of section 10 of ITEPA 2003, in accordance with section 327(3) to (5) of that Act”; and
 - (iii) for “those emoluments” substitute “those earnings”;
 - (c) in Step Four for “under section 27 of the Capital Allowances Act 1990 (plant and machinery: extension of allowances to employments etc)” substitute “under Part 2 of the Capital Allowances Act 2001(2) (plant and machinery allowances) by virtue of section 15(1)(i) of that Act (which provides that employment is a qualifying activity for the purposes of that Part)”.
- (3) In paragraph (5) for the words from “section 202B of the Taxes Act” to the end of the paragraph substitute “sections 18 and 19 of ITEPA 2003, subject to the qualification that the worker shall not be treated, by virtue of Rule 2 in section 18, as receiving a payment prior to the time of its actual receipt.”.
- (4) In paragraph (8)(b)(3) for “section 197AF of the Taxes Act” substitute “section 231 of ITEPA 2003”.
- (5) In paragraph (10)(4)—
- (a) for “under Schedule E” substitute “as employment income under ITEPA 2003”; and
 - (b) for “section 197AD or 197AE of the Taxes Act” substitute “section 229 or 233 of ITEPA 2003”.

(1) I.e. the Income Tax (Earnings and Pensions) Act 2003 c. 1: a definition of “ITEPA 2003” was inserted into section 122(1) of the 1992 Act by paragraph 178(2) of Schedule 6 to that Act.

(2) 2001 c. 2.

(3) Paragraph 8 was inserted by regulation 5 of S.I.2002/703.

(4) Paragraph 10 was inserted by regulation 5 of S.I. 2002/703.