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## STATUTORY INSTRUMENTS

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### 2004 No. 770

## The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004

### Amendment to the Intermediaries Regulations and the Northern Ireland Intermediaries Regulations

**35.**—(1) The Intermediaries Regulations <sup>M1</sup> and the Northern Ireland Intermediaries Regulations <sup>M2</sup> are amended as follows.

(2) In regulation 2(4) (interpretation), for “section 168(4) of the Taxes Act”, substitute “ sections 721(4) and (5) of ITEPA 2003 ”.

(3) In regulation 3(4) (meaning of “associate”), for “paragraph 7 of Schedule 8 to the Taxes Act”, substitute “ sections 550 and 551 of ITEPA 2003 ”.

(4) In regulation 4 (meaning of benefit)—

(a) for paragraph (1), substitute—

“(1) For the purposes of these Regulations a “benefit” means anything that, if received by an employee for performing the duties of an employment, would be general earnings of the employment.”.

(b) In paragraph (3), for sub-paragraphs (a) and (b), substitute—

“(a) the amount that would, for income tax purposes, be general earnings if the benefit were general earnings from an employment, and

(b) the cash equivalent determined in accordance with section 398(2)(b) of ITEPA 2003.”.

(5) In regulation 5(1)(b)(i) (meaning of intermediary), for “under Schedule E”, substitute “ as employment income under ITEPA 2003 ”.

(6) In regulation 7(1) (worker’s attributable earnings) for “emoluments”, where it appears in sub-paragraph (b) of Step Seven, substitute “ general earnings ”.

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#### Marginal Citations

**M1** Regulation 7 of the Intermediaries Regulations was amended by regulations 4 of [S.I. 2002/703](#) and regulation 6 of [S.I. 2003/2079](#), and regulation 7 of the Northern Ireland Intermediaries Regulations was amended by regulation 4 of [S.I. 2002/705](#) and regulation 6 of [2003/2080](#).

**M2** [S.I. 2000/728](#). Regulations 2(4) and 7 were amended by regulations 4 and 6 of [S.I. 2003/2080](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004, Section 35.