

## SCHEDULE 3

### Consequential and related amendments

## PART 2

### Secondary legislation

#### **Social Security Contributions (Intermediaries) Regulations 2000**

**57.** In regulation 2 of the Social Security Contributions (Intermediaries) Regulations 2000<sup>(1)</sup>, for paragraphs (5) and (6) substitute—

“(5) For the purposes of these Regulations, two people living together as if they were a married couple or civil partners are treated as if they were married to, or civil partners of, each other.”.

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<sup>(1)</sup> S.I. 2000/727, amended by S.I. 2017/373.