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STATUTORY INSTRUMENTS

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**2013 No. 622**

The Social Security (Contributions)  
(Amendment and Application of Schedule 38  
to the Finance Act 2012) Regulations 2013

PART 3

Real Time Information

CHAPTER 1

Real Time Information

**Returns under paragraphs 21A and 21D: amendments**

**15.**—(1) Paragraph 21E (returns under paragraphs 21A and 21D: amendments) is amended as follows.

(2) In sub-paragraph (2) for “paragraphs 7” substitute “one or more of paragraphs 3A, 7”(1).

(3) In sub-paragraph (7)—

(a) in paragraph (a)(i) for “2 and 12” substitute “2 to 7 and 10 to 12”,

(b) omit paragraph (a)(ii), and

(c) in paragraph (c) after “communications” insert—

“and regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments)”.

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(1) Paragraph 3A of Schedule 4A is inserted by regulation 26 of these Regulations.