
STATUTORY INSTRUMENTS

2023 No. 308

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2023**

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Regulation 80 of the Social Security (Contributions) Regulations 2001 (return by employer: Class 1A contributions)⁽¹⁾ is amended as follows.

(2) In paragraph (1A)—

- (a) omit sub-paragraph (a) and the “or” after it; and
- (b) in sub-paragraph (b), for the words from the beginning to “delivered”, substitute “by delivering it”.

(3) After paragraph (1A) insert—

“(1AA) Paragraph (1A) does not apply if the employer is one to whom paragraph 21D(1) of Schedule 4 (exceptions from making electronic real time information returns) applies but in those circumstances the employer must render the return by sending it to HMRC.”.