
DRAFT STATUTORY INSTRUMENTS

2007 No.

**The Social Security Contributions
(Consequential Provisions) Regulations 2007**

Amendment of the Social Security (Contributions) Regulations 2001

4. In regulation 1(2) (interpretation)—

(a) insert the following definitions at the appropriate places—

““retrospective contributions regulations” means regulations made by virtue of section 4B(2) of the Act and, in relation to an amount of retrospective earnings, “the relevant retrospective contributions regulations” means the regulations which treat that amount as earnings;”;

““retrospective earnings” means an amount retrospectively treated as earnings by retrospective contributions regulations;”;

““retrospective contributions”, in relation to an amount of retrospective earnings, means the amount of earnings-related contributions based on those earnings which the employee is liable to pay under section 6(4)(a) of the Act (primary contributions);”;

(b) omit the definition of “normal rate” and insert it immediately after the definition of “non-contracted out rate”.