
DRAFT STATUTORY INSTRUMENTS

2007 No.

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

Amendment of the Social Security (Contributions) Regulations 2001

6. In regulation 90H (mandatory electronic payment)(1) at the end add—

“(4) This regulation does not apply to a payment of contributions, whether primary or secondary, in respect of retrospective earnings where those earnings relate to a tax year which is closed (see paragraph 1(2) of Schedule 4) at the time the relevant retrospective contributions regulations come into force”.

(1) Part 7A (regulations 90A to 90R) of the Social Security (Contributions) Regulations 2001 was inserted by regulations 2 and 23 of [S.I. 2004/770](#) with effect from 6th April 2004.