
STATUTORY INSTRUMENTS

1994 No. 2299

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 4) Regulations 1994**

Made - - - - *5th September 1994*
Laid before Parliament *9th September 1994*
Coming into force - - *30th September 1994*

The Secretary of State for Social Security, with the concurrence of the Inland Revenue, in exercise of powers conferred by sections 1(4), 122(1) and 175(1) to (3) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 4) Regulations 1994 and shall come into force on 30th September 1994.

(2) In these Regulations “Schedule 1” means Schedule 1 to the Social Security (Contributions) Regulations 1979⁽³⁾ (containing the provisions of the Income Tax (Employments) Regulations 1973⁽⁴⁾ as they apply to earnings-related contributions and Class 1A contributions under the Social Security Act 1975).

Amendment of Regulation 3 of Schedule 1

2. In Regulation 3 of Schedule 1 (intermediate employers)⁽⁵⁾ —

- (a) in paragraph (1) for the words “works under the general control and management of a person” there shall be substituted the words “works for a person”;
- (b) after paragraph (2) there shall be inserted the following paragraphs—

(1) 1992 c. 4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.

(2) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).

(3) S.I. 1979/591; the relevant amending instrument is S.I. 1983/395.

(4) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744.

(5) The relevant amending instrument is S.I. 1983/395.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(2A) Paragraphs (1) and (2) of this Regulation apply only in the circumstances that a direction has been given by the Commissioners of Inland Revenue under section 203E of the Income and Corporation Taxes Act 1988 (PAYE: mobile UK workforce)(6).

(2B) In paragraphs (1) and (2) of this Regulation—

- (a) “the principal employer” means the person specified as the relevant person in the direction referred to in paragraph (2A) of this Regulation, and
- (b) “the immediate employer” means the person specified as the contractor in that direction.”.

Signed by authority of the Secretary of State for Social Security.

1st September 1994

William Hague
Minister of State,
Department of Social Security

The Commissioners of Inland Revenue hereby concur.

5th September 1994

S. C. T. Matheson
G. H. Bush
Two of the Commissioners of Inland Revenue

(6) 1988 c. 1; section 203E was inserted by section 126 of the Finance Act 1994 (c. 9).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979.

Regulation 3 of Schedule 1 to the above regulations is amended so that paragraphs (1) and (2) of that Regulation apply only where a direction is given by the Commissioners of Inland Revenue under section 203E of the Income and Corporation Taxes Act 1988 (c. 1). In such circumstances, where anyone works for a person who is not his immediate employer, that person is responsible for the payment of Class 1 contributions in respect of such a worker, although the worker is not an employee of his.

These Regulations do not impose any costs on business.