
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Categorisation of Earners) Regulations 1978 (“the principal Regulations”) which provide, for the purposes of the Social Security Contributions and Benefits Act 1992, for persons in employments of certain descriptions to be treated as falling within a different category of earners, and specify the person who is to be treated as the secondary contributor in respect of payments to certain descriptions of earners.

Schedule 1 to the principal Regulations is amended so that certain forms of employment as an entertainer are to be treated as employment as an employed earner, except as respects persons whose remuneration from such employment does not consist wholly or mainly of salary (regulation 3(b)).

Regulation 4 amends Schedule 3 to the principal Regulations to specify the person who is to be treated as the secondary Class 1 contributor in relation to earnings from any such employment as an entertainer.

A definition of “entertainer” is inserted in regulation 1(2) of the principal Regulations (regulation 2), and a consequential amendment is made in paragraph 2 of Schedule 1 (regulation 3(a)).

These Regulations are to cease to have effect on 1st February 1999 (regulation 5).