Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 2 of these Regulations amends Regulation 26A(3) of Schedule 1 to the principal Regulations by increasing from £600 to £1,000 the figure by reference to which an employer can choose to pay contributions quarterly rather than monthly.

These Regulations impose no costs on business.