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STATUTORY INSTRUMENTS

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**2000 No. 2743**

The Social Security (Contributions) (Amendment  
No. 10) (Northern Ireland) Regulations 2000

**Amendments to the Social Security (Contributions) Regulations (Northern Ireland) 1979**

5. After regulation 46A insert—

**“Transfer of liability from secondary contributor to employed earner: share option gains**

**46B.** Schedule 1ZA to these Regulations contains provisions which have effect with respect to elections made jointly by a secondary contributor and an employed earner that the liability of the secondary contributor in respect of share option gains shall be transferred to the employed earner.”.