
STATUTORY INSTRUMENTS

2000 No. 727

**The Social Security Contributions
(Intermediaries) Regulations 2000**

[^{F1}Part 1

Intermediaries – general provisions and workers' services provided to small clients]

Multiple intermediaries—joint and several liability

11.—(1) Where the arrangements involve more than one intermediary, all the intermediaries are jointly and severally liable, subject to paragraph (3), to pay contributions in respect of the amount of the worker's attributable earnings treated in accordance with regulation 8(1) as paid by any of them—

- (a) under those arrangements, or
- (b) under those arrangements together with other arrangements.

(2) For the purposes of paragraph (1), each amount of the worker's attributable earnings shall be aggregated, and the aggregate amount shall be treated for the purposes of regulation 8(1) as a single payment of the worker's attributable earnings, but so that the total liability of the intermediaries to pay contributions in respect of that aggregate amount is not less than it would have been if the arrangements had involved a single intermediary and that aggregate amount had been an amount treated as paid in accordance with regulation 8(1) by a single intermediary.

(3) An intermediary is not jointly and severally liable as mentioned in paragraph (1) if the intermediary has not received any payment or benefit under the arrangements concerned or under any such other arrangements as are mentioned in sub-paragraph (b) of that paragraph.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security Contributions (Intermediaries) Regulations 2000, Section 11.