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STATUTORY INSTRUMENTS

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**2000 No. 728**

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

**Meaning of intermediary**

5.—(1) In these Regulations “intermediary” means any person, including a partnership or unincorporated association of which the worker is a member—

- (a) whose relationship with the worker in any tax year satisfies the conditions specified in paragraph (2), (6), (7) or (8), and
- (b) from whom the worker, or an associate of the worker—
  - (i) receives, directly or indirectly, in that year a payment or benefit that is not chargeable to tax under Schedule E, or
  - (ii) is entitled to receive, or in any circumstances would be entitled to receive, directly or indirectly, in that year any such payment or benefit.

(2) Where the intermediary is a company the conditions are that—

- (a) the intermediary is not an associated company of the client, within the meaning of section 416 of the Taxes Act<sup>(1)</sup>, by reason of the intermediary and the client both being under the control of the worker, or under the control of the worker and another person, and
- (b) either—
  - (i) the worker has a material interest in the intermediary, or
  - (ii) the payment or benefit is received or receivable by the worker directly from the intermediary, and can reasonably be taken to represent remuneration for services provided by the worker to the client.

(3) A worker is treated as having a material interest in a company for the purposes of paragraph (2)

(a) if—

- (a) the worker, alone or with one or more associates of his, or
- (b) an associate of the worker, with or without other such associates,

has a material interest in the company.

(4) For this purpose a material interest means—

- (a) beneficial ownership of, or the ability to control, directly or through the medium of other companies or by any other indirect means, more than 5 per cent. of the ordinary share capital of the company; or
- (b) possession of, or entitlement to acquire, rights entitling the holder to receive more than 5 per cent. of any distributions that may be made by the company; or
- (c) where the company is a close company, possession of, or entitlement to acquire, rights that would in the event of the winding up of the company, or in any other circumstances,

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<sup>(1)</sup> Section 416 was amended by Part V of Schedule 17 to the Finance Act 1989.

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entitle the holder to receive more than 5 per cent. of the assets that would then be available for distribution among the participators.

In sub-paragraph (c) “close company” has the meaning given by sections 414 and 415 of the Taxes Act<sup>(2)</sup>, and “participator” has the meaning given by section 417(1) of that Act.

(5) Where the intermediary is a partnership the conditions are as follows.

(6) In relation to payments or benefits received or receivable by the worker as a member of the partnership, the conditions are—

- (a) that the worker, alone or with one or more relatives, is entitled to 60 per cent. or more of the profits of the partnership; or
- (b) that most of the profits of the partnership derive from the provision of services under the arrangements—
  - (i) to a single client, or
  - (ii) to a single client together with an associate or associates of that client; or
- (c) that under the profit sharing arrangements the income of any of the partners is based on the amount of income generated by that partner by the provision of services under the arrangements.

In sub-paragraph (a) “relative” means husband or wife, parent or remoter forebear, child or remoter issue, or brother or sister.

(7) In relation to payments or benefits received or receivable by the worker otherwise than as a member of the partnership, the conditions are that the payment or benefit—

- (a) is received or receivable by the worker directly from the intermediary, and
- (b) can reasonably be taken to represent remuneration for services provided by the worker to the client.

(8) Where the intermediary is an individual the conditions are that the payment or benefit—

- (a) is received or receivable by the worker directly from the intermediary, and
- (b) can reasonably be taken to represent remuneration for services provided by the worker to the client.

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**Commencement Information**

**II** Reg. 5 in force at 6.4.2000, see [reg. 1\(1\)](#)

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(2) Section 414 was amended by section 104 of, and Part V of Schedule 17 to, the Finance Act 1989. Section 415 was amended by paragraph 6(2)(f) of Schedule 38 to the Finance Act 1996.

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**Changes and effects yet to be applied to :**

- Regulations excluded by 2011 c. 3 s. 6(5)(a)
- reg. 5(1) words replaced by S.I. 2017/373 reg. 3(7)
- reg. 5(1)(b)(i) words substituted by S.I. 2004/770 reg. 35(5)
- reg. 5(6) words substituted by S.I. 2017/373 reg. 3(8)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 1 heading substituted by S.I. 2020/1220 reg. 2(2)
- Pt. 2 heading substituted by S.I. 2020/1220 reg. 2(8)(a)
- reg. 2(7)(8) inserted by S.I. 2017/373 reg. 3(4)
- reg. 2A inserted by S.I. 2017/373 reg. 3(5)
- reg. 3A inserted by S.I. 2017/373 reg. 3(6)
- reg. 3A substituted by S.I. 2017/613 reg. 3(2)
- reg. 3A(ba) inserted by 2022 c. 4 Sch. 3 para. 16(2)
- reg. 3A(1)(e) word omitted by S.I. 2020/1220 reg. 2(3)(b)
- reg. 3A(1)(g) and word inserted by S.I. 2020/1220 reg. 2(3)(c)
- reg. 3A(1)(aa) inserted by S.I. 2020/1220 reg. 2(3)(a)
- reg. 5A5B inserted by S.I. 2020/1220 reg. 2(4)
- reg. 6(1)(aa) inserted by S.I. 2017/373 reg. 3(10)
- reg. 6(1)(aa) omitted by S.I. 2020/1220 reg. 2(5)(a)(ii)
- reg. 6(1)(ab) inserted by S.I. 2020/1220 reg. 2(5)(a)(iii)
- reg. 6(2A) inserted by S.I. 2017/373 reg. 3(11)
- reg. 6(2B)(2C) inserted by S.I. 2020/1220 reg. 2(5)(b)
- reg. 7(1)(b) words substituted by S.I. 2004/770 reg. 35(6)
- reg. 7(8)(b) words substituted by S.I. 2003/2080 reg. 6(4)
- reg. 7(10) words substituted by S.I. 2003/2080 reg. 6(5)(a)
- reg. 7(10) words substituted by S.I. 2003/2080 reg. 6(5)(b)
- reg. 12(1) reg. 12 renumbered by S.I. 2020/1220 reg. 2(7)(b)
- reg. 12(2) inserted by S.I. 2020/1220 reg. 2(7)(c)
- reg. 12A inserted by S.I. 2020/1220 reg. 2(8)(b)
- reg. 13-23 and crossheading inserted by S.I. 2017/373 reg. 3(13)
- reg. 13(1) word omitted by S.I. 2020/1220 reg. 2(9)(a)(ii)
- reg. 13(1)(b) omitted by S.I. 2020/1220 reg. 2(9)(a)(i)
- reg. 13(1)(ca) inserted by S.I. 2020/1220 reg. 2(9)(a)(iii)
- reg. 13(1A) inserted by S.I. 2020/1220 reg. 2(9)(b)
- reg. 14(3) word inserted by S.I. 2020/1220 reg. 2(10)(a)(i)
- reg. 14(3) word inserted by S.I. 2020/1220 reg. 2(10)(a)(ii)
- reg. 14(3) words substituted by S.I. 2021/308 reg. 3(2)(a)
- reg. 14(5)(5A) substituted for reg. 14(5) by S.I. 2020/1220 reg. 2(10)(b)
- reg. 14(5) words substituted by S.I. 2021/308 reg. 3(2)(b)
- reg. 14(5A) words substituted by S.I. 2021/308 reg. 3(2)(c)
- reg. 14(8)(za) inserted by S.I. 2020/1220 reg. 2(10)(c)
- reg. 14(8A) inserted by S.I. 2020/1220 reg. 2(10)(d)
- reg. 14A inserted by S.I. 2020/1220 reg. 2(11)
- reg. 15(1)(b) substituted by S.I. 2020/1220 reg. 2(12)
- reg. 15(1)(b) substituted by S.I. 2021/308 reg. 3(3)(a)

- reg. 15(1A)(1B) inserted by [S.I. 2021/308 reg. 3\(3\)\(b\)](#)
- reg. 15(4A)-(4C) inserted by [S.I. 2021/308 reg. 3\(3\)\(c\)](#)
- reg. 16(3) omitted by [S.I. 2020/1220 reg. 2\(13\)](#)
- reg. 2020A substituted for reg. 20 by [S.I. 2020/1220 reg. 2\(14\)](#)
- reg. 20(3) words substituted by [S.I. 2021/308 reg. 3\(4\)](#)
- reg. 21 heading words inserted by [S.I. 2021/308 reg. 3\(5\)\(a\)](#)
- reg. 21(1) words substituted by [S.I. 2021/308 reg. 3\(5\)\(b\)](#)
- reg. 21(2) words substituted by [S.I. 2021/308 reg. 3\(5\)\(b\)](#)
- reg. 21(3) words inserted by [S.I. 2021/308 reg. 3\(5\)\(c\)](#)
- reg. 22(2) words substituted by [S.I. 2021/308 reg. 3\(6\)\(a\)](#)
- reg. 22(3) words substituted by [S.I. 2021/308 reg. 3\(6\)\(b\)](#)
- reg. 22(5)(d) inserted by [S.I. 2021/308 reg. 3\(6\)\(c\)](#)
- reg. 23(1)(b) words substituted by [S.I. 2020/1220 reg. 2\(15\)\(a\)](#)
- reg. 23(1)(d) words substituted by [S.I. 2020/1220 reg. 2\(15\)\(b\)](#)
- reg. 24 inserted by [S.I. 2021/308 reg. 3\(7\)](#)