
STATUTORY INSTRUMENTS

2000 No. 728

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

Multiple intermediaries—general

9.—(1) Regulations 10 and 11 apply where in any tax year the arrangements involve more than one intermediary.

(2) Except as provided by regulations 10 and 11, the provisions of these Regulations apply separately in relation to each intermediary.

Commencement Information

II Reg. 9 in force at 6.4.2000, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security Contributions (Intermediaries) (Northern Ireland) Regulations 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations excluded by [2011 c. 3 s. 6\(5\)\(a\)](#)
- [reg. 9\(1\)\(2\)](#) words replaced by [S.I. 2017/373 reg. 3\(12\)](#)
- [reg. 9\(2\)](#) word substituted by [S.I. 2020/1220 reg. 2\(6\)](#)

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)