
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 28th November 2002, further amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004) (“the Contributions Regulations”). The principal effects of these Regulations are to amend the definition of “employer” to be the same as the secondary contributor (usually the contractual employer) in the primary legislation (sections 6, 10 and 10ZA of the Social Security Contributions and Benefits Act 1992 (“the Act”)), and to provide that where a payment of emoluments is made by an intermediary of an employer, it is attributed, for the purposes of the collection provisions in Schedule 4 to the Contributions Regulations, to the employer (who is already liable under the charging provision in section 6 of the Act).

Regulation 1 provides for citation and commencement, and Regulation 2 for interpretation.

Regulation 3 amends the definition of “employer” for the purposes of regulations 70 to 83 of the Contributions Regulations (Class 1A contributions).

Regulation 4 amends the definition of “employer” for the purposes of the collection provisions in Schedule 4 to the Contributions Regulations.

Regulation 5 makes a consequential amendment to paragraph 4 of that Schedule.

Regulation 6 provides for payments of emoluments by intermediaries to be attributed to the employer for the purposes of those collection provisions.

Regulation 7 amends the provisions providing for the employer to reimburse himself for contributions paid on behalf of employees, out of earnings, to cover such attributed payments.