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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order modifies section 4A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7: “section 4A”), which provides a power to make regulations in respect of earnings of workers supplied by intermediaries, so as to mirror section 136 of the Finance Act 2003 (c. 14) for national insurance contributions.

Section 4A(9) provides for modification of that section where there has been a modification of the statutory provisions relating to income tax, for the purpose of assimilating the law in relation to income tax and the law in relation to contributions.

Section 136 of the Finance Act 2003 amends section 49(1)(a) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (application of provisions to workers under arrangements made by intermediaries). It removes the requirement that the worker perform services for the purpose of a business, thereby extending the scope of the legislation for income tax purposes to workers who provide services, through an intermediary, in a domestic capacity. This order makes corresponding modifications to section 4A so as to enable regulations to be made in respect of the contributions of such workers.