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STATUTORY INSTRUMENTS

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**2004 No. 770**

**SOCIAL SECURITY**

**The Social Security (Contributions, Categorisation of  
Earners and Intermediaries) (Amendment) Regulations 2004**

<i>Made</i>	- - - -	<i>16th March 2004</i>
<i>Laid before Parliament</i>		<i>16th March 2004</i>
<i>Coming into force</i>		<i>6th April 2004</i>

**THE SOCIAL SECURITY (CONTRIBUTIONS,  
CATEGORISATION OF EARNERS AND  
INTERMEDIARIES) (AMENDMENT) REGULATIONS 2004**

1. Citation, commencement, effect and interpretation
2. Amendment of the Contributions Regulations
3. In regulation 1(2) (interpretation)— (a) after the definition of “apportionment”...
4. In regulation 22A (amounts to be treated as earnings in...
5. In regulation 27(5)(a) (payments to directors which are to be...
6. Omit regulations 32 to 35.
7. In regulation 36 (reduction of Class 1A contribution in respect...
8. Omit regulation 37.
9. In regulation 40 (prescribed general earnings in respect of which...
10. In regulation 42(1) (exception from liability to pay Class 1B...
11. In regulation 51(2) (disposal of contributions not properly paid) for...
12. For regulation 52 substitute— Return of contributions paid in error...
13. In regulation 55(2)(b) (repayment of Class 1A contributions) for “emolument”...
14. In regulation 57(1) (calculation of return of contributions)—
15. In regulation 67 (collection and recovery of earnings-related contributions and...
16. In regulation 71(1) (due date for payment of a Class...
17. In regulation 72 (Class 1A contribution due on succession to...
18. In regulation 73 (Class 1A contribution due on cessation of...
19. In regulation 76(5) (interest on an overdue Class 1A contribution)...
20. In regulation 80 (employer’s return where Class 1A contribution payable)  
—...
21. Omit regulation 80A.

*Status: This is the original version (as it was originally made).*

22. In regulation 86 (special provisions concerning culpable employed earners and...
23. After regulation 90 insert the following Part— PART 7A Electronic...
24. In regulation 103(1)(c) (Class 4 contributions in the case of...
25. In regulation 143(1)(b) (earnings-related contributions of members of the forces)...
26. In regulation 155A (decisions of officers of the Board specified...
27. In the heading to paragraph 13 of Schedule 2 for...
28. (1) Amend Schedule 3 (payments to be disregarded in the...
29. (1) Schedule 4 is amended as follows.
30. (1) Part 1 (general) is amended as follows.
31. (1) Part 2 (deduction of earnings related contributions) is amended...
32. (1) Part 3 (payment and recovery of earnings-related contributions, Class...
33. (1) Part 4 (assessment and direct collection) is amended as...
34. Amendment to the Categorisation Regulations and the Northern Ireland Categorisation Regulations
35. Amendment to the Intermediaries Regulations and the Northern Ireland Intermediaries Regulations
36. Revocations  
Signature

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SCHEDULE — Revocations

Explanatory Note