

STATUTORY INSTRUMENTS

2004 No. 770

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

3. In regulation 1(2) (interpretation)—

(a) after the definition of “apportionment” insert—

““approved method of electronic communications” in relation to the delivery of information or the making of a payment in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Board, for the delivery of information of that kind or the making of a payment of that kind under that provision;”

(b) for the definition of “business travel”^{M1} substitute—

““business travel” has the meaning given in section 236(1) of ITEPA 2003^{M2};”;

(c) for the definition of “cash voucher” substitute—

““cash voucher” has the meaning given to it in section 75 of ITEPA 2003;”;

(d) in the definition of “conditional interest in shares”, for the words from “sections” to the end substitute “ Chapter 2 of Part 7 of ITEPA 2003 as originally enacted^{M3}; ”.

(e) omit the definitions of “income tax month” and “month”;

(f) for the definition of “non-cash voucher” substitute—

““non-cash voucher” has the meaning given to it in section 84 of ITEPA 2003;”;

(g) after the definition of “non-contracted out rate” insert—

““official computer system” means a computer system maintained by or on behalf of the Board;

“the PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003^{M4};”;

(h) omit the definition of “Schedule E”; and

(i) after the definition of “the Taxes Act” insert—

““tax month” has the meaning given in paragraph 1(2) of Schedule 4;”.

Marginal Citations

M1 The definition of “business travel” was inserted by regulations 2 and 3 of [S. I. 2002/307](#).

M2 i.e. the [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#): see section 122(1) of the 1992 Act as amended by paragraph 199 of Schedule 6 to ITEPA 2003..

M3 [Chapter 2](#) of Part 7 of ITEPA 2003 was substituted by paragraph 3(1) of Schedule 22 to the [Finance Act 2003 \(c. 14\)](#).

M4 [S.I. 2003/2682](#).

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004, Section 3.