Status:	This is	the ori	iginal ve	ersion	(as it was	origi	nally made)	. This
item of	legislat	tion is	currentl	v only	available	in its	original for	mat.

STATUTORY INSTRUMENTS

2007 No. 1056

The Social Security Contributions (Consequential Provisions) Regulations 2007

Amendment of the Social Security (Contributions) Regulations 2001

- 7. In regulation 90N (mandatory use of electronic communications) at the end add—
 - "(4) This regulation does not apply to a return in respect of retrospective earnings where those earnings relate to a tax year which is closed (see paragraph 1(2) of Schedule 4) at the time the relevant retrospective contributions regulations come into force".