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STATUTORY INSTRUMENTS

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**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”.