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STATUTORY INSTRUMENTS

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**2014 No. 608**

**The Social Security (Contributions)  
(Amendment) Regulations 2014**

**Amendment of Schedule 4**

- 8.** In paragraph 21D (exceptions to paragraph 21A)(1)—
- (a) at the end of sub-paragraph (1) insert—  
“But this is subject to sub-paragraph (2B).”;
  - (b) after sub-paragraph (2A) insert—  
“(2B) This paragraph does not apply if a Real Time Information employer within sub-paragraph (1) makes a return using an approved method of electronic communications.”,  
and
  - (c) in sub-paragraphs (3), (5) and (6) for “month”, wherever it occurs, substitute “quarter”.