
STATUTORY INSTRUMENTS

2018 No. 120

The Social Security (Contributions)
(Amendment) Regulations 2018

PART 1

Optional remuneration arrangements: consequential amendments

3. In regulation 1 (citation, commencement and interpretation), after the definition of “official computer system” insert—

““optional remuneration arrangements” has the meaning given in section 69A of ITEPA 2003(1);”.

(1) “ITEPA 2003” is defined as the Income Tax (Earnings and Pensions) Act 2003 by section 122(1) of the Social Security Contributions and Benefits Act 1992 and section 121(1) of the SSCB(NI)A 1992. These definitions were inserted by paragraphs 178 and 199 of Schedule 6 to ITEPA 2003 respectively. Section 69A was inserted by paragraph 1 of Schedule 2 to the Finance Act 2017 (c. 10) (“FA 2017”).