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STATUTORY INSTRUMENTS

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**2021 No. 308**

**The Social Security Contributions (Intermediaries)  
(Miscellaneous Amendments) Regulations 2021**

**Citation, commencement, effect and interpretation**

1.—(1) These Regulations may be cited as the Social Security Contributions (Intermediaries) (Miscellaneous Amendments) Regulations 2021.

(2) Regulations 1 and 2 come into force on 5th April 2021.

(3) Regulations 3 and 4 come into force on 6th April 2021.

(4) The amendments made by regulations 3 and 4 have effect in relation to deemed direct earnings treated as paid on or after 6th April 2021.

(5) In these Regulations—

“the Intermediaries Regulations” means the Social Security Contributions (Intermediaries) Regulations 2000(1);

“the Northern Ireland Regulations” means the Social Security Contributions (Intermediaries) (Northern Ireland) Regulations 2000(2).

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(1) S.I. 2000/727; amended by S.I. 2002/703, 2003/2079, 2004/770, 2005/3131, 2014/3159, 2017/373, 2017/613, 2019/1458 and 2020/1220.

(2) S.I. 2000/728; amended by S.I. 2003/2080, 2004/770, 2017/373, 2014/3159, 2017/613 and 2020/1220.