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STATUTORY INSTRUMENTS

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**2021 No. 308**

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

**Amendment of the Social Security (Contributions) Regulations 2001**

**4.** In Part 3AA of Schedule 4 to the Social Security (Contributions) Regulations 2001<sup>(1)</sup>, in paragraph 29LA(3), in paragraph (a) of the definition of “deemed employer NICs debt”, after “to a worker” insert “(other than by virtue of regulation 24 of the Social Security Contributions (Intermediaries) Regulations 2000)”.

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<sup>(1)</sup> [S.I. 2001/1004](#); amended by [S.I. 2020/1220](#). There are other amending instruments but none is relevant.