

**2000 No. 2744**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 10) Regulations 2000**

<i>Made</i> - - - -	<i>9th October 2000</i>
<i>Laid before Parliament</i>	<i>9th October 2000</i>
<i>Coming into force</i>	<i>10th October 2000</i>

The Treasury, with the concurrence of the Secretary of State in so far as required, in exercise of the powers conferred upon them by sections 3(2) and (3) and 175(3) to (5) of, and paragraph 8(1)(ca) and (q) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(a), and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 175(3) to (5) of, and paragraphs 3B(11) and 6(1) and (2) of Schedule 1 to, that Act(b) and section 133(1) of the Finance Act 1999(c), and of all other powers respectively enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 10) Regulations 2000 and shall come into force on 10th October 2000.

**Amendments to the Social Security (Contributions) Regulations 1979**

2. Amend the Social Security (Contributions) Regulations 1979(d) in accordance with regulations 3 to 12.

[Regulation 3 inserts paragraph (1)(zv) into regulation 19 of S.I. 1979/591.]

[Regulation 4 amends heading to regulation 46A of S.I. 1979/591.]

[Regulation 5 inserts regulation 46B into S.I. 1979/591.]

[Regulations 6 - 11 makes various amendments to Schedule 1 of S.I. 1979/591.]

[Regulation 12 inserts Schedule 1ZA into S.I. 1979/591.]

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(a) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act"). Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Transfer Act. Paragraph 8(1) was amended, and paragraph 8(A) inserted, by paragraph 39(2) and (3) of Schedule 3 to the Transfer Act, and paragraph 8(1)(ca) was inserted by section 77(4) of the Child Support, Pensions and Social Security Act 2000 (c. 19).

(b) Paragraph 3B was inserted by section 77(2) of the Child Support, Pensions and Social Security Act 2000. Paragraph 6(1) and (2) was amended by paragraph 77(8) and (9) of Schedule 7, and Schedule 8, to the Social Security Act 1998 (c. 14), and paragraph 6(1) was further amended by paragraph 35(2) of Schedule 3 to the Transfer Act.

(c) 1999 c. 16.

(d) S.I. 1979/591; relevant amending instruments are S.I. 1981/82, 1991/1632, 1992/97 and 1440, 1993/821, 1996/195, 1999/567, 827 and 1965, 2000/761, 1149 and 2207.



Regulation 8 amends the definition of “N” in the formula in Regulation 26A(3) in Schedule 1 to the principal Regulations to make it clear that in determining whether the amount which the secondary contributor is to pay to the Collector is less than £1,500 per month the amount of any secondary Class 1 contributions, liability for which has been transferred to the employed earner, is to be disregarded.

Regulation 9 inserts a new Regulation 28E in Schedule 1 to the principal Regulations which provides for certain Regulations of that Schedule to apply to the employed earner rather than the secondary contributor where an election has been made.

Regulation 10 inserts a new Regulation 30ZA in Schedule 1 to the principal Regulations which imposes a requirement on an employer to make an additional return at the end of the year where an election has been made.

Regulation 11 amends Regulation 32 of Schedule 1 to the principal Regulations (inspection of records) so that it applies to the records to be maintained by the secondary contributor under Regulation 13ZA of Schedule 1 to the principal Regulations.

Regulation 12 inserts Schedule 1ZA into the principal Regulations. Paragraph 1 of that Schedule prescribes the matters to be contained in an election to which that Schedule applies. Paragraph 2(1) provides that an election shall be made either in writing or in such electronic form and by such means of electronic communications as may be authorised by the Commissioners of Inland Revenue. Paragraph 2(2) provides that an election may be made jointly (as required by the provisions of paragraph 3B) if it is made in two separate documents provided that that made by the employed earner contains the matters set out in paragraph 1(1)(a) to (g) of the Schedule and that made by the secondary contributor contains the matters set out in paragraph 1(1)(a) to (f) and (h) of the Schedule. Paragraph 3 of the Schedule imposes requirements on the secondary contributor to notify the employed earner of certain matters where an election has been made. Paragraph 4 of the Schedule provides for interpretation.

