
DRAFT STATUTORY INSTRUMENTS

2007 No.

**The Social Security Contributions
(Consequential Provisions) Regulations 2007**

Amendment of the Social Security (Contributions) Regulations 2001

7. In regulation 90N (mandatory use of electronic communications) at the end add—
 - “(4) This regulation does not apply to a return in respect of retrospective earnings where those earnings relate to a tax year which is closed (see paragraph 1(2) of Schedule 4) at the time the relevant retrospective contributions regulations come into force”.