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STATUTORY INSTRUMENTS

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**2000 No. 728**

**SOCIAL SECURITY, NORTHERN IRELAND**

The Social Security Contributions (Intermediaries)  
(Northern Ireland) Regulations 2000

<i>Made</i>	- - - -	<i>13th March 2000</i>
<i>Laid before Parliament</i>		<i>13th March 2000</i>
<i>Coming into force</i>		<i>6th April 2000</i>

THE SOCIAL SECURITY CONTRIBUTIONS (INTERMEDIARIES)  
(NORTHERN IRELAND) REGULATIONS 2000

1. Citation, commencement and effect
  2. Interpretation
  3. Meaning of associate
  4. Meaning of benefit
  5. Meaning of intermediary
  6. Provision of services through intermediary
  7. Worker's attributable earnings—calculation
  8. Worker's attributable earnings—deemed payment
  9. Multiple intermediaries—general
  10. Multiple intermediaries—avoidance of double-counting
  11. Multiple intermediaries—joint and several liability
  12. Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978—Saving
- Signature  
Explanatory Note

### **Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security Contributions (Intermediaries) (Northern Ireland) Regulations 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

### **Changes and effects yet to be applied to :**

- Regulations excluded by 2011 c. 3 s. 6(5)(a)
- reg. 2 words inserted by S.I. 2017/373 reg. 3(2)
- reg. 2(1) words inserted by S.I. 2017/373 reg. 3(3)(b)
- reg. 2(1) words inserted by S.I. 2017/373 reg. 3(3)(c)
- reg. 2(1) words inserted by S.I. 2017/373 reg. 3(3)(d)
- reg. 2(1) words omitted by S.I. 2003/2080 reg. 4
- reg. 2(1) words omitted by S.I. 2017/373 reg. 3(3)(a)
- reg. 2(4) words substituted by S.I. 2004/770 reg. 35(2)
- reg. 3(4) words substituted by S.I. 2004/770 reg. 35(3)
- reg. 4(1) substituted by S.I. 2004/770 reg. 35(4)(a)
- reg. 4(3)(a)(b) substituted by S.I. 2004/770 reg. 35(4)(b)
- reg. 5(1) words replaced by S.I. 2017/373 reg. 3(7)
- reg. 5(1)(b)(i) words substituted by S.I. 2004/770 reg. 35(5)
- reg. 5(6) words substituted by S.I. 2017/373 reg. 3(8)
- reg. 6(1) words replaced by S.I. 2017/373 reg. 3(9)
- reg. 6(1)(a) words inserted by S.I. 2020/1220 reg. 2(5)(a)(i)
- reg. 6(1)(a) words substituted by S.I. 2003/2080 reg. 5
- reg. 6(3) words substituted by S.I. 2020/1220 reg. 2(5)(c)
- reg. 7(1) word substituted by S.I. 2000/2086 reg. 10
- reg. 7(1) words inserted by S.I. 2014/3159 reg. 7(2)(a)
- reg. 7(1) words inserted by S.I. 2014/3159 reg. 7(2)(b)
- reg. 7(1) words substituted by S.I. 2003/2080 reg. 6(2)(a)
- reg. 7(1) words substituted by S.I. 2003/2080 reg. 6(2)(b)(i)
- reg. 7(1) words substituted by S.I. 2003/2080 reg. 6(2)(b)(ii)
- reg. 7(1) words substituted by S.I. 2003/2080 reg. 6(2)(b)(iii)
- reg. 7(1) words substituted by S.I. 2003/2080 reg. 6(2)(c)
- reg. 7(5) words substituted by S.I. 2003/2080 reg. 6(3)
- reg. 9(1)(2) words replaced by S.I. 2017/373 reg. 3(12)
- reg. 9(2) word substituted by S.I. 2020/1220 reg. 2(6)
- reg. 12 heading substituted by S.I. 2020/1220 reg. 2(7)(a)

### **Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 1 heading substituted by S.I. 2020/1220 reg. 2(2)
- Pt. 2 heading substituted by S.I. 2020/1220 reg. 2(8)(a)
- reg. 2(7)(8) inserted by S.I. 2017/373 reg. 3(4)
- reg. 2A inserted by S.I. 2017/373 reg. 3(5)
- reg. 3A inserted by S.I. 2017/373 reg. 3(6)
- reg. 3A substituted by S.I. 2017/613 reg. 3(2)
- reg. 3A(ba) inserted by 2022 c. 4 Sch. 3 para. 16(2)
- reg. 3A(1)(e) word omitted by S.I. 2020/1220 reg. 2(3)(b)
- reg. 3A(1)(g) and word inserted by S.I. 2020/1220 reg. 2(3)(c)
- reg. 3A(1)(aa) inserted by S.I. 2020/1220 reg. 2(3)(a)
- reg. 5A5B inserted by S.I. 2020/1220 reg. 2(4)
- reg. 6(1)(aa) inserted by S.I. 2017/373 reg. 3(10)
- reg. 6(1)(aa) omitted by S.I. 2020/1220 reg. 2(5)(a)(ii)

- reg. 6(1)(ab) inserted by S.I. 2020/1220 reg. 2(5)(a)(iii)
- reg. 6(2A) inserted by S.I. 2017/373 reg. 3(11)
- reg. 6(2B)(2C) inserted by S.I. 2020/1220 reg. 2(5)(b)
- reg. 7(1)(b) words substituted by S.I. 2004/770 reg. 35(6)
- reg. 7(8)(b) words substituted by S.I. 2003/2080 reg. 6(4)
- reg. 7(10) words substituted by S.I. 2003/2080 reg. 6(5)(a)
- reg. 7(10) words substituted by S.I. 2003/2080 reg. 6(5)(b)
- reg. 12(1) reg. 12 renumbered by S.I. 2020/1220 reg. 2(7)(b)
- reg. 12(2) inserted by S.I. 2020/1220 reg. 2(7)(c)
- reg. 12A inserted by S.I. 2020/1220 reg. 2(8)(b)
- reg. 13-23 and crossheading inserted by S.I. 2017/373 reg. 3(13)
- reg. 13(1) word omitted by S.I. 2020/1220 reg. 2(9)(a)(ii)
- reg. 13(1)(b) omitted by S.I. 2020/1220 reg. 2(9)(a)(i)
- reg. 13(1)(ca) inserted by S.I. 2020/1220 reg. 2(9)(a)(iii)
- reg. 13(1A) inserted by S.I. 2020/1220 reg. 2(9)(b)
- reg. 14(3) word inserted by S.I. 2020/1220 reg. 2(10)(a)(i)
- reg. 14(3) word inserted by S.I. 2020/1220 reg. 2(10)(a)(ii)
- reg. 14(3) words substituted by S.I. 2021/308 reg. 3(2)(a)
- reg. 14(5)(5A) substituted for reg. 14(5) by S.I. 2020/1220 reg. 2(10)(b)
- reg. 14(5) words substituted by S.I. 2021/308 reg. 3(2)(b)
- reg. 14(5A) words substituted by S.I. 2021/308 reg. 3(2)(c)
- reg. 14(8)(za) inserted by S.I. 2020/1220 reg. 2(10)(c)
- reg. 14(8A) inserted by S.I. 2020/1220 reg. 2(10)(d)
- reg. 14A inserted by S.I. 2020/1220 reg. 2(11)
- reg. 15(1)(b) substituted by S.I. 2020/1220 reg. 2(12)
- reg. 15(1)(b) substituted by S.I. 2021/308 reg. 3(3)(a)
- reg. 15(1A)(1B) inserted by S.I. 2021/308 reg. 3(3)(b)
- reg. 15(4A)-(4C) inserted by S.I. 2021/308 reg. 3(3)(c)
- reg. 16(3) omitted by S.I. 2020/1220 reg. 2(13)
- reg. 2020A substituted for reg. 20 by S.I. 2020/1220 reg. 2(14)
- reg. 20(3) words substituted by S.I. 2021/308 reg. 3(4)
- reg. 21 heading words inserted by S.I. 2021/308 reg. 3(5)(a)
- reg. 21(1) words substituted by S.I. 2021/308 reg. 3(5)(b)
- reg. 21(2) words substituted by S.I. 2021/308 reg. 3(5)(b)
- reg. 21(3) words inserted by S.I. 2021/308 reg. 3(5)(c)
- reg. 22(2) words substituted by S.I. 2021/308 reg. 3(6)(a)
- reg. 22(3) words substituted by S.I. 2021/308 reg. 3(6)(b)
- reg. 22(5)(d) inserted by S.I. 2021/308 reg. 3(6)(c)
- reg. 23(1)(b) words substituted by S.I. 2020/1220 reg. 2(15)(a)
- reg. 23(1)(d) words substituted by S.I. 2020/1220 reg. 2(15)(b)
- reg. 24 inserted by S.I. 2021/308 reg. 3(7)