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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004) (“the principal Regulations”).

Regulation 1 provides for the citation, commencement and interpretation of the Regulations.

Regulation 2 introduces the amendments to the principal Regulations.

Regulation 3 amends regulation 80 of the principal Regulations. As amended, regulation 80 permits a return of Class 1A contributions to be rendered by delivering it to the inspector; transmitting the particulars required by the return to a computer system maintained by or on behalf of the inspector; or delivering the return by an approved means of electronic communications to an official computer system. It also makes provision about proving what has been delivered to an official computer system or transmitted to a computer system maintained by or on behalf of an inspector or by or on behalf of the Board and the time at which it has been delivered or transmitted.

Regulation 4 inserts a new regulation 80A into the principal Regulations. This provides that a return rendered, by electronic means, on a person’s behalf, is deemed to be rendered by that person, unless he proves that it was rendered without his knowledge or connivance.