
STATUTORY INSTRUMENTS

2003 No. 2079

**The Social Security Contributions
(Intermediaries) (Amendment) Regulations 2003**

Transitional provision

7.—(1) This regulation applies for the purposes of the tax year 2003-04 (“the relevant year”) in the case of a worker to whom the principal Regulations apply only by virtue of the amendment made by regulation 5 of these Regulations.

(2) For the purposes of the relevant year regulation 7(1) of the principal Regulations shall have effect as if—

- (a) for “a tax year” there were substituted “the relevant period”;
- (b) for each of the references to “in that year” there were substituted “in that period”;
- (c) in Step Six for “for that year” there were substituted “for the relevant period”; and
- (d) at the end there were added—

“In this paragraph “the relevant period” means the period beginning with 1st September 2003 and ending with 5th April 2004.”.

(3) Paragraph (4) applies for the purpose of the relevant year in the case of a worker who is not a director of the intermediary through which services are provided under the arrangements.

(4) Where this paragraph applies, regulation 8(2) of the principal Regulations shall have effect as if—

- (a) for “the year concerned” there were substituted “the relevant period”;
- (b) for “during that year” there were substituted “during that period”; and
- (c) at the end there were added—

“In this paragraph “the relevant period” has the same meaning as in regulation 7(1).”.