
STATUTORY INSTRUMENTS

2003 No. 2085

**The Social Security (Contributions)
(Amendment No. 5) Regulations 2003**

Amendment of the principal Regulations

- 13.** In Part 10 (miscellaneous and supplemental)(1)—
- (a) in paragraph 1 for “2 to 16” substitute “2 to 17”; and
 - (b) at the end add—

“Payment of PAYE tax in respect of notional payment

- 17.** A payment by way of income tax for which the employer is required to account to the Board under section 710(1) of ITEPA 2003 (notional payments: accounting for tax).”.