
STATUTORY INSTRUMENTS

2003 No. 2085

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

Amendment of the principal Regulations

14.—(1) Amend Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Employments) Regulations 1993) as follows.

(2) In paragraph 7(5A)(b) (1) for “shares” substitute “securities”.

(3) In the heading preceding paragraph 23 (additional return by employer at end of year where liability transferred to employed earner: share option gains) for “share option gains” substitute “gains from securities options”.

(4) In paragraph 23(2) for “92 days” substitute “7th July”.