
STATUTORY INSTRUMENTS

2009 No. 600

The Social Security (Contributions)
(Amendment No. 3) Regulations 2009

Amendment of regulation 1(2)

3. In regulation 1(2) (interpretation) insert at the appropriate places—
“HMRC” means Her Majesty’s Revenue and Customs; and
“tribunal” means the First-tier tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal⁽¹⁾.

⁽¹⁾ See Chapter 2 of Part 1 of the Tribunals, Courts and Enforcement Act 2007 (c. 15)