
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the definition of “public authority” in Regulation 3A of the Social Security (Intermediaries) Regulations 2000 ([S.I. 2000/727](#)) and the Social Security (Intermediaries) (Northern Ireland) Regulations 2000 ([S.I. 2000/728](#)).

A Tax Information and Impact Note covering the changes made by these Regulations was published on 8th March 2017 and is available on the website at: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.