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STATUTORY INSTRUMENTS

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**2018 No. 120**

The Social Security (Contributions)  
(Amendment) Regulations 2018

PART 3

Sporting testimonial payments

**8.**—(1) Regulation 40B (exception from liability to pay Class 1A contributions for tax year 2017-18 in respect of sporting testimonial payments) is amended as follows.

- (2) In the heading omit “for tax year 2017-18”.
- (3) In paragraph (1) after “for the tax year 2017-18” insert “and subsequent tax years”.
- (4) In paragraph (2) omit “for the tax year 2017-18”.