
STATUTORY INSTRUMENTS

2003 No. 1874

SOCIAL SECURITY

**The Social Security Contributions and Benefits
Act 1992 (Modification of Section 4A) Order 2003**

<i>Made</i>	- - - -	<i>17th July 2003</i>
<i>Laid before Parliament</i>		<i>18th July 2003</i>
<i>Coming into force</i>	- -	<i>8th August 2003</i>

The Treasury, with the concurrence of the Secretary of State, in exercise of the powers conferred upon them by section 4A(9) of the Social Security Contributions and Benefits Act 1992(1), make the following Order:

Citation and commencement

1. This Order may be cited as the Social Security Contributions and Benefits Act 1992 (Modification of Section 4A) Order 2003 and shall come into force on 8th August 2003.

Modification of the Social Security Contributions and Benefits Act 1992

2. Section 4A of Part 1 of the Social Security Contributions and Benefits Act 1992 is modified as follows.

3. In subsection (1)(a) for “for the purposes of a business carried on by another person” substitute “for another person”.

4. In consequence of the above modification omit the definition of “business” in subsection (6).

17th July 2003

Nick Ainger
Derek Twigg
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1992 c. 4. Section 4A was inserted by section 75 of the Welfare Reform and Pensions Act 1999 (c. 30).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

The Secretary of State concurs.
Signed on behalf of the Secretary of State.

17th July 2003

Malcolm Wicks
Minister of State,
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Order)

This Order modifies section 4A of the Social Security Contributions and Benefits Act 1992 (c. 4: “section 4A”), which provides a power to make regulations in respect of earnings of workers supplied by intermediaries, so as to mirror section 136 of the Finance Act 2003 (c. 14) for national insurance contributions.

Section 4A(9) provides for modification of that section where there has been a modification of the statutory provisions relating to income tax, for the purpose of assimilating the law in relation to income tax and the law in relation to contributions.

Section 136 of the Finance Act 2003 amends section 49(1)(a) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (application of provisions to workers under arrangements made by intermediaries). It removes the requirement that the worker perform services for the purpose of a business, thereby extending the scope of the legislation for income tax purposes to workers who provide services, through an intermediary, in a domestic capacity. This order makes corresponding modifications to section 4A so as to enable regulations to be made in respect of the contributions of such workers.