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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security Contributions (Intermediaries) Regulations 2000 (S.I.2000/727) (“the principal Regulations”) which make provision for payment of social security contributions in respect of earnings of workers supplied by intermediaries.

Regulation 1 provides for the citation, commencement and effect, and regulation 2 contains definitions.

Regulation 3 introduces the amendments to the principal Regulations.

Regulation 4 makes an amendment to regulation 2 of the principal Regulations consequent upon the amendment made by regulation 5 of this instrument.

Regulation 5 removes the requirement that a worker perform services for the purpose of a business, thereby extending the scope of the principal Regulations to all workers providing services through an intermediary.

Regulation 6 makes amendments to regulation 7 of the principal Regulations resulting from the repeal of provisions in the Income Tax and Corporation Taxes Act 1988 (c. 1) and their re-enactment in the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

Regulation 7 makes transitional provision in the case of a person to whom the principal Regulations would not apply but for the amendment made by regulation 5 of this instrument in consequence of the fact that the amendments come into force during the tax year rather than at the beginning of the year.