

**2003 No. 736**

**SOCIAL SECURITY**

**The Social Security (Categorisation of Earners) Amendment  
Regulations 2003**

<i>Made</i> - - - -	<i>14th March 2003</i>
<i>Laid before Parliament</i>	<i>14th March 2003</i>
<i>Coming into force</i> - -	<i>6th April 2003</i>

The Treasury, in exercise of the powers conferred upon them by sections 2(2)(b) and (2A) and 7(2) and (3) of the Social Security Contributions and Benefits Act 1992(a), with the concurrence of the Secretary of State insofar as required, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Categorisation of Earners) Amendment Regulations 2003, and shall come into force on 6th April 2003.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Social Security (Categorisation of Earners) Regulations 1978(b), and a reference to a numbered Schedule is a reference to the Schedule to the principal Regulations bearing that number.

**Amendment of Schedule 1**

3. In paragraph 5A of Schedule 1 (entertainers treated as employed earners)(c) for the entry in Column (B) substitute—

“5A. Any person in employment described in paragraph 5A in column (A) whose remuneration in respect of that employment does not include any payment by way of salary.

For the purposes of this paragraph “salary” means payments—

(a) made for services rendered;

---

(a) 1992 c.4. Section 2 was amended, and subsection (2A) substituted, by paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 2). Section 7 was amended, and subsection (3) inserted by paragraphs 6 to 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 11).  
(b) S.I. 1978/1689. The relevant amending instrument is 1998/1728: see also S.I. 1999/3 which continued the operation of the amendment made by S.I. 1998/1728.  
(c) Paragraph 5A was added by regulation 3 of S.I. 1998/1728. It originally applied only until 31.1.1999 (see regulation 5 *ibid.*), but that limitation was removed by regulation 2 of S.I. 1999/3.

- (b) paid under a contract for services;
- (c) where there is more than one payment, payable at a specific period or interval; and
- (d) computed by reference to the amount of time for which work has been performed.”.

**Amendment of Schedule 3**

4. In paragraph 10 of Schedule 3 (person treated as the secondary contributor in respect of the employment)(a) for the entry in Column (B) substitute—

“10. The producer of the entertainment in respect of which the payments of salary are made to the person mentioned in paragraph 5A of Column (B) of Schedule 1.”.

*Jim Fitzpatrick*  
*John Heppell*

14th March 2003

Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State hereby concurs

*Malcolm Wicks*

13th March 2003

Parliamentary Under-Secretary of State,  
Department for Work and Pensions

---

(a) Paragraph 10 was added by regulation 4 of S.I. 1998/1728, subject to the limitation mentioned in the previous footnote. The limitation was removed as mentioned there.

## **EXPLANATORY NOTE**

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

These Regulations amend the Social Security (Categorisation of Earners) Regulations 1978 (S.I. 1978/1689) (“the principal Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations and regulation 2 for interpretation.

Regulation 3 amends Schedule 1 to the principal Regulations by substituting a new paragraph 5A for that added to Schedule 1 by regulation 3 of S.I. 1998/1728. That regulation would originally have applied only until 31st January 1999, but the temporal limitation was removed by regulation 2 of S.I. 1999/3. As substituted, paragraph 5A provides that an entertainer’s employment is to be treated as employed earner’s employment unless his remuneration does not include any payment by way of salary (as defined).

Regulation 4 makes an amendment to Schedule 3 to the principal Regulations, the effect of which is to treat the producer of the entertainment, in respect of which the payment of salary is made, as the secondary contributor for the purposes of making secondary Class 1 contributions.

---

STATUTORY INSTRUMENTS

---

**2003 No. 736**

**SOCIAL SECURITY**

**The Social Security (Categorisation of Earners) Amendment  
Regulations 2003**

£1. 75

© Crown copyright 2003

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0480 03/2003 130736 19585

ISBN 0-11-045305-0



9 780110 453057