
STATUTORY INSTRUMENTS

2010 No. 721

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2010**

PART 1

Preliminary

Citation, commencement and application

1.—(1) These Regulations may be cited as the Social Security Contributions (Amendment No. 4) Regulations 2010.

(2) These Regulations shall come into force on 6th April 2010 immediately after the coming into force of the Finance Act 2009, Schedule 56 (Appointed Day and Consequential Provisions) Order 2010⁽¹⁾ and the Income Tax (Pay As You Earn) (Amendment) Regulations 2010⁽²⁾.

(3) Regulations 3, 4, 5(a) and (c), 6, 7, 8(1) and 9(b) shall apply only in relation to the tax year 2010-11 and subsequent tax years.

(4) Regulations 5(b), 8(2) and 9(a) shall apply only in relation to the tax year 2011-12 and subsequent tax years.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001⁽³⁾ are amended as follows.

⁽¹⁾ S.I. 2010/466.

⁽²⁾ S.I. 2010/668.

⁽³⁾ S.I. 2001/1004; relevant amending instruments are S.I. 2003/1337, 2004/770, 2007/1056 and 2009/2028.