
STATUTORY INSTRUMENTS

2013 No. 2301

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2013**

Amendment of the Social Security (Contributions) Regulations 2001

- 4.** In paragraph 21EA (failure to make a return under paragraph 21A or 21D)⁽¹⁾—
- (a) in sub-paragraph (3) omit “before 20th May following the tax year in question”; and
 - (b) in sub-paragraph (6)—
 - (i) at the beginning insert “If a return under sub-paragraph (3) is not made before 20th May following the tax year in question”; and
 - (ii) for “a return under sub-paragraph (3)” substitute “that return”.

⁽¹⁾ Paragraph 21EA was inserted by [S.I. 2013/622](#).