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STATUTORY INSTRUMENTS

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**2013 No. 622**

**The Social Security (Contributions)  
(Amendment and Application of Schedule 38  
to the Finance Act 2012) Regulations 2013**

**PART 1**

**General**

**Citation, commencement, effect and interpretation**

**1.**—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013.

(2) Regulations 1, 2 and 5 to 42 come into force on 6th April 2013 and apply in relation to the tax year 2013-14 and subsequent tax years.

(3) Regulations 3 and 4 come into force on 6th April 2014 and apply in relation to the tax year 2014-15.

(4) The amendments made by regulation 36 have effect in relation to contributions paid in respect of the tax year 2012-2013 and subsequent tax years.

(5) In these Regulations “the 2001 Regulations” mean the Social Security (Contributions) Regulations 2001<sup>(1)</sup>.

**Amendment of the 2001 Regulations**

**2.** The 2001 Regulations are amended as provided for in regulations 3 to 28 and 33 to 40.

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(1) S.I. 2001/1004 as amended by S.I. 2001/2412, 2003/2085, 2004/770, 2007/1056, 2007/1838, 2007/2520, 2009/600, 2010/646, 2010/721, 2011/1000, 2012/817 and 2012/821. There are other amending instruments but none are relevant.