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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 2**

**Closure of the Simplified Deduction Scheme**

**Amendment of regulation 90NA**

3. In regulation 90NA (employers) omit paragraph (1)(d) (but not the “and” after it).

**Amendment of Schedule 4**

4.—(1) Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003)(1) is amended as follows.

(2) In paragraph 1(2) (interpretation) in the definition of “deductions working sheet” omit from “or under” to the end.

(3) In paragraph 6(1)(a) (deduction of earnings related contributions) omit “, or in the case of an employee to whom regulation 35 of the PAYE Regulations (simplified deduction scheme) applies, maintain”.

(4) In paragraph 26(4) (retention by employer of contribution and election records) omit “(other than deductions working sheets issued under regulation 35 of the PAYE Regulations (simplified deduction schemes: records))(2)”.

- (5) In paragraph 29O omit sub-paragraph (1)(c) (employers) (but not the “and” after it).

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(1) Schedule 4 has been relevantly amended by regulations 29 to 31 and 33 of [S.I. 2004/770](#), regulation 8(16) of [S.I. 2007/1056](#), regulation 7 of [S.I. 2008/636](#), regulation 8 of [S.I. 2009/600](#) and regulations 5 to 8, 11, 12, 18 and 20 of [S.I. 2012/821](#).  
(2) Regulation 1(1) of [S.I. 2001/1004](#) defines the “PAYE Regulations” as meaning the Income Tax (Pay As You Earn) Regulations 2003 ([S.I. 2003/2682](#)).