
STATUTORY INSTRUMENTS

2014 No. 608

The Social Security (Contributions)
(Amendment) Regulations 2014

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2014 and come into force on 6th April 2014.

(2) Regulation 3 has effect in relation to a payment made in relation to the tax year 2014-15 and subsequent tax years.

(3) Regulation 4 has effect in relation to expenses incurred on or after 6th April 2014.