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STATUTORY INSTRUMENTS

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**2015 No. 478**

**The Social Security (Miscellaneous  
Amendments No. 2) Regulations 2015**

**PART 1**

**Amendment of the Social Security (Contributions) Regulations 2001**

7. In regulation 67(1) (collection and recovery of earnings-related contributions, and Class 1B contributions)<sup>(1)</sup>—

- (a) for “the general earnings from an office or employment” substitute “PAYE income”; and
- (b) after paragraph (1) insert—

“(1A) PAYE income has the meaning given in section 683 of ITEPA 2003.”<sup>(2)</sup>.

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<sup>(1)</sup> Regulation 67 was amended by [S.I. 2004/770](#), [2008/636](#) and [2012/821](#).

<sup>(2)</sup> Section 122 of the Social Security Contributions and Benefits Act 1992, as amended by paragraphs 169 and 178 of Schedule 6 to ITEPA 2003 and section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, as amended by paragraphs 190 and 199 of Schedule 6 to ITEPA 2003; defines “ITEPA 2003” as meaning the Income Tax (Earnings and Pensions) Act 2003.