Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 3

Consequential and related amendments

PART 2

Secondary legislation

Social Security Contributions (Intermediaries) Regulations 2000

57. In regulation 2 of the Social Security Contributions (Intermediaries) Regulations 2000(1), for paragraphs (5) and (6) substitute—

"(5) For the purposes of these Regulations, two people living together as if they were a married couple or civil partners are treated as if they were married to, or civil partners of, each other.".

⁽¹⁾ S.I. 2000/727, amended by S.I. 2017/373.