

SCHEDULE 8

Amendments to legislation and related transitional provisions

Part 1

Primary legislation

The Social Security Contributions and Benefits Act 1992

10.—(1) Section 171(1)(1) (interpretation of Part 12 and supplementary provisions) is amended in accordance with this paragraph.

(2) In the definition of “employee” omit paragraph (b) and the word “and” preceding it.

(3) For the definition of “employer” substitute—

““employer”, in relation to a woman who is an employee, means a person who—

(a) under section 6 above is liable to pay secondary Class 1 contributions in relation to any of her earnings; or

(b) would be liable to pay such contributions but for—

(i) the condition in section 6(1)(b), or

(ii) the employee being under the age of 16;”.

(4) This paragraph applies in relation to any case where the expected week of confinement begins on or after 14th January 2007.

(1) The definition of “employee” has been amended but in a way not relevant for the purposes of these Regulations. The definition of “employer” has been amended by the Social Security Act 1998, section 86(1), and Schedule 7, paragraph 75.