

Draft Regulations laid before Parliament under section 176(1)(a) of the Social Security Contributions and Benefits Act 1992 and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 for approval by resolution of each House of Parliament.

D R A F T S T A T U T O R Y I N S T R U M E N T S

2006 No.

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations
2006**

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|--------------------------|---------|------|
| <i>Made</i> | - - - - | 2006 |
| <i>Coming into force</i> | - - | 2006 |

These Regulations are made in exercise of the powers conferred by sections 4(6), 4B(2) to (6) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(a) and sections 4(6), 4B(2) to (6) and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and now vested in the Treasury(c).

A draft of this instrument has been laid before Parliament in accordance with section 176(1)(a) of the former Act and section 172(11A) of the latter Act and approved by a resolution of each House of Parliament.

It appears to the Treasury to be appropriate to make these Regulations for the purpose of reflecting the provisions made by Schedule 2 to the Finance (No. 2) Act 2005 and section 92 of the Finance Act 2006(d); and expedient, in consequence of those provisions, for these Regulations to have retrospective effect.

Accordingly, the Treasury, with the concurrence of the Secretary of State for Social Security and the Department for Social Development, make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2006 and shall come into force on [2006].

(2) These Regulations (other than regulation 4(b)) have effect from 2nd December 2004.

(3) Regulation 4(b) has effect from 20th July 2005.

(a) 1992 c. 4; section 4B was inserted by section 1(1) of the National Insurance Contributions Act 2006 (c. 10).

(b) 1992 c. 7; section 4B was inserted by section 2(1) of the National Insurance Contributions Act 2006.

(c) See Paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(d) 2006 c. 25.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(a) are amended as follows.
3. In regulation 22(1) for “(8)” substitute “(10)”.
4. In regulation 22(7), in the words after sub-paragraph (b)—
 - (a) after “this paragraph” insert “and paragraphs (9) and (10)”;
 - (b) omit “by Schedule 22” to the end.
5. After regulation 22(8) add—
 - “(9) The amount specified in this paragraph is any amount—
 - (a) which, by reason of the operation of Schedule 2 to the Finance Act (No. 2) 2005, counts as employment income of the employed earner under any of Chapters 2 to 4 of Part 7 of ITEPA 2003; and
 - (b) where the relevant date for that income determined under section 698(6) of ITEPA 2003 (whether or not the PAYE Regulations apply to that income) is on or after 2nd December 2004 and before 20th July 2005.
 - (10) The amount specified in this paragraph is any amount—
 - (a) which by virtue of the operation of section 92 of the Finance Act 2006 counts as employment income of the employed earner under any of Chapters 2 to 4 of Part 7 of ITEPA 2003; and
 - (b) where the relevant date for that income determined under section 698(6) of ITEPA 2003 (whether or not the PAYE Regulations apply to that income) is on or after 2nd December 2004 and before 20th July 2006.”.

A. Commissioner

A. N. Other

Two of the Lords Commissioners of Her Majesty’s Treasury

A. Minister

Parliamentary Under-Secretary of State

Department for Work and Pensions

The Department for Social Development concurs



A.N. Officer

A Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

(a) S.I. 2001/1004; regulation 22(7) and (8) were substituted by regulation 5 of S.I. 2003/2085.