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STATUTORY INSTRUMENTS

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**1999 No. 827**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
Amendment (No. 2) Regulations 1999**

<i>Made</i>	- - - -	<i>15th March 1999</i>
<i>Laid before Parliament</i>		<i>16th March 1999</i>
<i>Coming into force</i>	- -	<i>6th April 1999</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue<sup>(1)</sup>, in exercise of powers conferred by sections 122(1)<sup>(2)</sup> and 175(1) to (3) of, and paragraph 6(1)<sup>(3)</sup> of Schedule 1 to, the Social Security Contributions and Benefits Act 1992 and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it<sup>(4)</sup>, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 2) Regulations 1999 and shall come into force on 6th April 1999.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979<sup>(5)</sup>.

**Amendment of Schedule 1 to the principal Regulations**

2. In Regulation 26A(3)<sup>(6)</sup> of Schedule 1<sup>(7)</sup> to the principal Regulations (which specifies the average monthly total amount of tax and earnings-related contributions by reference to which an employer can choose to pay contributions quarterly) for “£600”, substitute “£1,000”.

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(1) See paragraph 6(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4).  
(2) Section 122(1) is cited because of the meaning ascribed to the word “prescribe”.  
(3) Paragraph 6(1) is amended by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14).  
(4) See section 173(1)(b) of the Social Security Administration Act 1992 (c. 5).  
(5) S.I. 1979/591; the relevant amending instruments are S.I. 1991/1632, 1992/1440 and 1995/730.  
(6) Regulation 26A was inserted by regulation 2(3) of S.I. 1991/1632 and paragraph (3) was amended by regulation 7 of S.I. 1992/1440 and regulation 3(2) of S.I. 1995/730.  
(7) Schedule 1 contains (with extensions and modifications) provisions formerly contained in the Income Tax (Employments) Regulations 1973 (S.I. 1973/334) as they applied to earnings-related contributions under the Social Security Act 1975 (c. 14) and subsequently to Class 1A Contributions under the Social Security Contributions and Benefits Act 1992.

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

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Signed by authority of the Secretary of State for Social Security.

15th March 1999

*Stephen C. Timms*  
Minister of State,  
Department of Social Security

The Commissioners of Inland Revenue hereby concur.

15th March 1999

*S. C. T. Matheson*  
*G. H. Bush*  
Two of the Commissioners of Inland Revenue

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 of these Regulations amends Regulation 26A(3) of Schedule 1 to the principal Regulations by increasing from £600 to £1,000 the figure by reference to which an employer can choose to pay contributions quarterly rather than monthly.

These Regulations impose no costs on business.