#### STATUTORY INSTRUMENTS

## 2005 No. 915

## SOCIAL SECURITY

# The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2005

Made - - - - 24th March 2005

Laid before Parliament 24th March 2005

Coming into force - - 6th April 2005

The Treasury, with the concurrence of the Secretary of State, in exercise of the powers conferred upon them by sections 117(1) and 175(1), (1A) and (3) of the Social Security Contributions and Benefits Act 1992(a), and with the concurrence of the Department for Social Development, in exercise of the powers conferred upon them by sections 117(1) and 171(1), (3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), by this instrument, which contains only provisions in consequence of an order under section 141 of the Social Security Administration Act 1992(c) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(d), make the following Regulations:

#### Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2005 and shall come into force on 6th April 2005 immediately after the coming into force of the Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2005(e).

<sup>(</sup>a) 1992 (c. 4). Section 117(1) was amended by paragraph 68 of Schedule 7 to the Social Security Act 1998 (c. 14) and by paragraph 23 of Schedule 3, and paragraph 6 of Schedule 7, to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2: "the Transfer Act"). Section 175(1) was amended, and subsection (1A) of that section was inserted, by paragraph 29 of Schedule 3 to the Transfer Act. Section 175(1A) was also amended by Schedule 6 to the Tax Credits Act 2002 (c. 21).

<sup>(</sup>b) 1992 (c. 7). Section 117(1) was amended by paragraph 50 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (NI 10)) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671: "the Transfer Order"). Section 171(10) was amended by paragraph 28(3) of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services for Northern Ireland were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

<sup>(</sup>c) 1992 (c.5). Section 141 was amended by paragraph 44 of Schedule 3 to the Transfer Act and by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19). See section 176 of the Social Security Contributions and Benefits Act 1992.

<sup>(</sup>d) 1992 c. 8; the relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Transfer Order. See section 172 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

<sup>(</sup>e) S.I. 2005/878.

### **Amendment of the Social Security Contributions Regulations 2001**

**2.** In regulation 125(c) of the Social Security (Contributions) Regulations 2001(a) (modification of provisions of the Social Security Contributions and Benefits Act 1992 in relation to share fishermen), for "£2.70" substitute "£2.75".

Jim Murphy Gillian Merron

23rd March 2005

Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs. Signed on behalf of the Secretary of State.

Malcolm Wicks
Parliamentary Under Secretary of State
Department for Work and Pensions

24th March 2005

The Department for Social Development concurs, Sealed with the Official Seal of the Department for Social Development on 24th March 2005



John O'Neill Senior Officer of the Department for Social Development.

<sup>(</sup>a) S.I. 2001/1004. The relevant amending instrument is S.I. 2004/944.

#### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend regulation 125 of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004). They are made in consequence of the annual up-rating order under section 141 of the Social Security Administration Act 1992 (c. 5) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8). The Regulations amend paragraph (c) of that regulation by altering the special rate of any Class 2 contributions payable by share fishermen from £2.70 to £2.75.

These Regulations do not impose any new costs on business.

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