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STATUTORY INSTRUMENTS

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**2022 No. 1329**

**The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022**

**PART 3**

Consequential provision

**References to the lower profits threshold (secondary legislation)**

**5.—**(1) In each of the following provisions, for “small profits threshold” substitute “lower profits threshold”—

- (a) regulation 39(2)(a) of the Income Support (General) Regulations 1987(1);
- (b) regulation 39(2)(a) of the Income Support (General) Regulations (Northern Ireland) 1987(2);
- (c) regulation 102(3)(a) of the Jobseeker’s Allowance Regulations 1996(3);
- (d) regulation 102(3)(a) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(4);
- (e) regulation 14(2)(a) of the Social Security Benefit (Computation of Earnings) Regulations 1996(5);
- (f) in the Housing Benefit Regulations 2006(6)—
  - (i) regulation 34(c), and
  - (ii) regulation 39(2)(a);
- (g) in the Housing Benefit Regulations (Northern Ireland) 2006(7)—
  - (i) regulation 31(c), and
  - (ii) regulation 36(2)(a);
- (h) in the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(8)—
  - (i) regulation 34(c), and
  - (ii) regulation 40(2)(a);
- (i) in the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(9)—

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(1) S.I. 1987/1967, relevant amending instruments are S.I. 1993/2119, 2015/478.  
(2) S.R. 1987 No. 459, relevant amending instruments are S.R. 1993 No. 373, 2015 No. 163.  
(3) S.I. 1996/207, relevant amending instruments are S.I. 2013/2536, 2015/478, 2016/233.  
(4) S.R. 1996 No. 198, amended by S.R. 2017 No. 116; there are other amending instruments but none is relevant.  
(5) S.I. 1996/2745, relevant amending instruments are S.I. 1999/3178, 2015/478.  
(6) S.I. 2006/213, relevant amending instruments are S.I. 2014/213, 2015/478.  
(7) S.R. 2006 No. 405, relevant amending instruments are S.R. 2015 No. 163, 2016 No. 230.  
(8) S.I. 2006/214, relevant amending instruments are S.I. 2014/213, 2015/478.  
(9) S.R. 2006 No. 406, relevant amending instruments are S.R. 2015 No. 163, 2016 No. 230.

- (i) regulation 32(c), and
  - (ii) regulation 38(2)(a);
  - (j) regulation 99(3)(a) of the Employment and Support Allowance Regulations 2008(**10**);
  - (k) regulation 99(3)(a) of the Employment and Support Allowance Regulations (Northern Ireland) 2008(**11**);
  - (l) in the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**12**)—
    - (i) paragraph 28(c) of Schedule 1, and
    - (ii) paragraph 30(3)(a) of that Schedule;
  - (m) regulation 38(2)(a) of the Council Tax Reduction (Scotland) Regulations 2012(**13**);
  - (n) regulation 37(2)(a) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**14**);
  - (o) regulation 62(3)(a) of the Jobseeker’s Allowance Regulations 2013(**15**);
  - (p) regulation 84(3)(a) of the Employment and Support Allowance Regulations 2013(**16**);
  - (q) in the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(**17**)—
    - (i) paragraph 22(c) of Schedule 1, and
    - (ii) paragraph 24(3)(a) of that Schedule;
  - (r) in Schedule 6 to those regulations—
    - (i) paragraph 23(c), and
    - (ii) paragraph 25(3)(a);
  - (s) in the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(**18**)—
    - (i) paragraph 57(c) of the Schedule, and
    - (ii) paragraph 59(3)(a) of that Schedule;
  - (t) regulation 62(3)(a) of the Jobseeker’s Allowance Regulations (Northern Ireland) 2016(**19**);
  - (u) regulation 84(3)(a) of the Employment and Support Allowance Regulations (Northern Ireland) 2016(**20**).
- (2) In—
- (a) each of those provisions, other than a provision mentioned in paragraph (i) of any of subparagraphs (f) to (i), (l) and (q) to (s) of paragraph (1), and
  - (b) regulation 14(2)(a) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(**21**),
- after “income is” insert “equal to or”.

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(10) S.I. 2008/794, amended by S.I. 2015/478; there are other amending instruments but none is relevant.

(11) S.R. 2008 No. 280, amended by S.R. 2015 No. 163; there are other amending instruments but none is relevant.

(12) S.I. 2012/2885, relevant amending instruments are S.I. 2014/3312, 2015/2041.

(13) S.S.I. 2012/303, amended by S.S.I. 2016/81; there are other amending instruments but none is relevant.

(14) S.S.I. 2012/319, amended by S.S.I. 2016/81; there are other amending instruments but none is relevant.

(15) S.I. 2013/378, relevant amending instruments are S.I. 2015/478, 2016/233.

(16) S.I. 2013/379, amended by S.I. 2015/478; there are other amending instruments but none is relevant.

(17) S.I. 2013/3029 (W. 301), amended by S.I. 2016/50 (W. 21); there are other amending instruments but none is relevant.

(18) S.I. 2013/3035 (W. 303), amended by S.I. 2016/50 (W. 21); there are other amending instruments but none is relevant.

(19) S.R. 2016 No. 218, amended by S.R. 2017 No. 116; there are other amending instruments but none is relevant.

(20) S.R. 2016 No. 219, to which there are amendments not relevant to these Regulations.

(21) S.R. 1996 No. 520, relevant amending instruments are S.R. 1999 No. 472 and S.I. 2015/478.

(3) In—

- (a) each of the provisions mentioned in paragraph (1) other than a provision amended by paragraph (4) or (5),
  - (b) regulation 163(4)(d) of the Jobseeker’s Allowance Regulations 1996,
  - (c) regulation 163(4)(e) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996,
  - (d) regulation 14(2)(a) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996,
  - (e) regulation 73(4)(d) of the Jobseeker’s Allowance Regulations 2013, and
  - (f) regulation 73(4)(d) of the Jobseeker’s Allowance Regulations (Northern Ireland) 2016,
- for “section 11(4)” substitute “section 11(4)(a)”.
- (4) In regulation 99(3)(a) of the Employment and Support Allowance Regulations (Northern Ireland) 2008, for “subsection (4)” substitute “subsection (4)(a)”.
- (5) In regulation 84(3)(a) of the Employment and Support Allowance Regulations (Northern Ireland) 2016, for “sub-section (4)” substitute “subsection (4)(a)”.