
STATUTORY INSTRUMENTS

1998 No. 1728

SOCIAL SECURITY

The Social Security (Categorisation of Earners) Amendment Regulations 1998

<i>Made</i>	- - - -	<i>15th July 1998</i>
<i>Laid before Parliament</i>		<i>16th July 1998</i>
<i>Coming into force</i>	- -	<i>17th July 1998</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 2(2)(b), 7(2), 122(1) and 175(1) and (4) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and of all other powers enabling her in that behalf, without having referred proposals to the Social Security Advisory Committee because it appears to her that, by reason of the urgency of the matter, it is inexpedient so to refer them⁽²⁾, hereby makes the following Regulations:—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Categorisation of Earners) Amendment Regulations 1998 and shall come into force on 17th July 1998.

(2) In these Regulations “the principal Regulations” means the Social Security (Categorisation of Earners) Regulations 1978⁽³⁾.

Amendment of regulation 1(2) of the principal Regulations

2. In regulation 1(2) of the principal Regulations (interpretation) after the definition of “educational establishment” there shall be inserted the following definition:—

““entertainer” means a person who is employed as an actor, singer or musician, or in any similar performing capacity; and “entertainment” shall be construed accordingly;”.

Amendment of Schedule 1 to the principal Regulations

3. In Part I of Schedule 1 to the principal Regulations (earners treated as employed earners)—

(a) in sub-paragraph (b) of paragraph 2 in Column (B) the words from “actor” to “other” shall be omitted;

(1) 1992 c. 4. Section 122(1) is cited for the definition of “prescribe”.

(2) See section 173(1)(a) of the Social Security Administration Act 1992 (c. 5).

(3) S.I.1978/1689; the relevant amending instrument is S.I. 1994/726.

Status: This is the original version (as it was originally made).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

- (b) after paragraph 5 there shall be added the following entries in Columns (A) and (B) respectively—

“ 5A. Employment as an entertainer, not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E.	5A. Any person in employment described in paragraph 5A in column (A) whose remuneration in respect of that employment (disregarding any payment in kind) does not consist wholly or mainly of salary.”
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Amendment of Schedule 3 to the principal Regulations

- 4.** In Schedule 3 to the principal Regulations (employments in respect of which persons are treated as secondary Class 1 contributors) after paragraph 9(4) there shall be added the following entries in Columns (A) and (B) respectively:—

“ 10. Employment as an entertainer (not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E) except where the earner is a person to whom paragraph 5A in column (B) of Schedule 1 to these Regulations applies.	10. The person who has engaged the entertainer under a contract for services for the provision of the entertainment which constitutes that employment.”
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Expiry of Regulations

- 5.** These Regulations shall cease to have effect on 1st February 1999, and on and after that date the principal Regulations shall have effect as if these Regulations had not come into force.

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

15th July 1998

John Y. Denham
Parliamentary Under-Secretary of State,
Department of Social Security

(4) Paragraph 9 was added by S.I. 1994/726.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Categorisation of Earners) Regulations 1978 (“the principal Regulations”) which provide, for the purposes of the Social Security Contributions and Benefits Act 1992, for persons in employments of certain descriptions to be treated as falling within a different category of earners, and specify the person who is to be treated as the secondary contributor in respect of payments to certain descriptions of earners.

Schedule 1 to the principal Regulations is amended so that certain forms of employment as an entertainer are to be treated as employment as an employed earner, except as respects persons whose remuneration from such employment does not consist wholly or mainly of salary (regulation 3(b)).

Regulation 4 amends Schedule 3 to the principal Regulations to specify the person who is to be treated as the secondary Class 1 contributor in relation to earnings from any such employment as an entertainer.

A definition of “entertainer” is inserted in regulation 1(2) of the principal Regulations (regulation 2), and a consequential amendment is made in paragraph 2 of Schedule 1 (regulation 3(a)).

These Regulations are to cease to have effect on 1st February 1999 (regulation 5).