This Draft Statutory Instrument has been printed in substitution of the Draft SI of the same title, which was laid on 19th February 2007, and is being issued free of charge to all known recipients of that Draft Statutory Instrument.

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.

## DRAFT STATUTORY INSTRUMENTS

## 2007 No. []

## SOCIAL SECURITY

## The Social Security Contributions (Consequential Provisions) Regulations 2007

Made - - - - Coming into force - - 6th April 2007

The Treasury make the following Regulations in exercise of the powers conferred on them by sections 4C(1), (2)(a)(b) and (3) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(1) and sections 4C(1), (2)(a) and (b) and (3) and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2).

A draft of this instrument has been laid before Parliament in accordance with section 176(1)(a)(3) of the former Act and section 172(11A)(4) of the latter Act and approved by a resolution of each House of Parliament.

It appears to the Treasury to be expedient to make these Regulations in consequence of provision made by or by virtue of section 4B(2) of both those Acts.

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

<sup>(1) 1992</sup> c. 4. Sections 4B and 4C were inserted by section 1(1) of the National Insurance Contributions Act 2006 (c. 10: "the 2006 Act).

<sup>(2) 1992</sup> c.7. Sections 4B and 4C were inserted by section 2(1) of the 2006 Act.

<sup>(3)</sup> Section 176(1)(a) was amended by paragraphs 2 and 7 of Schedule 7 to the Employment Act 2002.

<sup>(4)</sup> Section 172(11A) was inserted by paragraph 29(5) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and amended by paragraph 6 of Schedule 4 to the Tax Credits Act 2001 (c. 21) and section 2(2)(a) and 4(2) of the 2006 Act.