

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.

D R A F T S T A T U T O R Y I N S T R U M E N T S

2022 No.

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2)
Regulations 2022**

Made - - - -

Coming into force - -

6th April 2022

These Regulations are made by the Treasury in exercise of the powers conferred by sections 19(4)(a) and (5A) and 175(3) of the Social Security Contributions and Benefits Act 1992 (“the Contributions Act”)(a) and sections 19(4)(a) and (5A) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Northern Ireland Contributions Act”)(b).

A draft of this instrument was laid before Parliament in accordance with section 176(1)(a)(c) of the Contributions Act and section 172(11A)(d) of the Northern Ireland Contributions Act and approved by a resolution of each House of Parliament.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2022 and come into force on 6th April 2022.

(2) These Regulations have effect for the tax year 2022-23.

Modification of the Social Security (Contributions) Regulations 2001

2. Regulation 131 of the Social Security (Contributions) Regulations 2001(e) is to have effect as if for “5.85” there were substituted “7.1”.

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- (a) 1992 c. 4. Section 19(4) was amended by paragraph 5(4) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) (“the NICA 2002”). Section 19(5A) was inserted by paragraph 19(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (b) 1992 c. 7. Section 19(4) was amended by paragraph 24(4) of Schedule 1 to the NICA 2002. Section 19(5A) was inserted by paragraph 19(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.
- (c) Section 176(1)(a) has been amended but these amendments are not relevant to these Regulations.
- (d) Section 172(11A) was inserted by paragraph 29(5) of Schedule 3 to the Transfer Order.
- (e) S.I. 2001/1004; relevant amending instruments are S.I. 2003/964 and 2011/940.

Date

Two of the Lords Commissioners of Her Majesty's Treasury

Name

Name

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations temporarily modify the effect of regulation 131 of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the Contributions Regulations”) for the tax year 2022-23.

Regulation 1 of these Regulations provides for citation and commencement and that these Regulations have effect for the tax year 2022-23.

Regulation 2 increases the reduced rate of primary Class 1 National Insurance contributions (“NICs”) payable by certain married women and widows, set out in regulation 131 of the Contributions Regulations, from 5.85 per cent to 7.1 per cent. This is in consequence of the transitional increase in NICs rates for the tax year 2022-23 made by section 5 of the Health and Social Care Levy Act 2021 (c. 28).

A Tax Information and Impact Note covering this instrument was published on 9th September 2021 alongside the Health and Social Care Levy Bill (in session 2021 to 2022) and is available on the website at <https://www.gov.uk/government/publications/health-and-social-care-levy>. It remains an accurate summary of the impacts that apply to this instrument.

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