
STATUTORY INSTRUMENTS

2006 No. 127

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment) Regulations 2006**

Made - - - - 24th January 2006
Laid before Parliament 25th January 2006
Coming into force - - 6th April 2006

The Treasury make the following Regulations in exercise of the powers conferred upon them by sections 5, 122(1) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and sections 5, 121(1) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2006.

(2) These Regulations shall come into force on 6th April 2006.

Amendments to the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001⁽³⁾ are amended as follows.

3. Amend regulation 10 (earnings limits and thresholds)⁽⁴⁾ as follows—

- (a) for “2005” substitute “2006”;
- (b) in paragraph (a) for “£82” substitute “£84”;
- (c) in paragraph (b) for “£630” substitute “£645”; and
- (d) in paragraphs (c) and (d) for “£94” substitute “£97”.

(1) 1992 c. 4; section 5 was substituted by paragraph 1 of Part 1 of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 122(1) is cited because of the meaning given to “prescribe”. Section 175(4) was substituted by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7; section 5 was substituted by paragraph 1 of Part 1 of Schedule 10 to the Welfare Reform and Pensions Act 1999. Section 121(1) is cited because of the meaning given to “prescribe”. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(3) S.I. 2001/1004: relevant amending instruments are S.I. 2002/238, 2003/193, 2004/220 and 2005/166.

(4) Regulation 10 was amended by regulation 3 of S.I. 2002/238, regulation 5 of S.I. 2003/193, regulation 3 of S.I. 2004/220 and regulation 3 of S.I. 2005/166.

Status: This is the original version (as it was originally made).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

4. Amend regulation 11(3) (prescribed equivalents)(5) as follows –
- (a) in paragraph (a) for “£408” substitute “£420”; and
 - (b) in paragraph (b) for “£4,895” substitute “£5,035”.

24th January 2006

Vernon Coaker
Joan Ryan
Two of the Lords Commissioners of Her
Majesty’s Treasury

(5) Regulation 11(3) was amended by regulation 4 of S.I. [2002/238](#), regulation 4 of S.I. [2004/220](#) and regulation 4 of S.I. [2005/166](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004: “the principal Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 introduces the changes made to the principal Regulations.

Regulation 3 amends regulation 10 of the principal Regulations to specify the levels of the lower and upper earnings limits for primary Class 1 contributions and the primary and secondary thresholds for primary and secondary Class 1 contributions for the tax year beginning 6th April 2006.

Regulation 4 amends regulation 11(3) of the principal Regulations to provide for the equivalents of the primary and secondary thresholds where the earnings period is a month or a year.

These regulations do not impose any new costs on business.