

2006 No. 2924

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 6)
Regulations 2006**

<i>Made</i> - - - -	<i>8th November 2006</i>
<i>Laid before Parliament</i>	<i>9th November 2006</i>
<i>Coming into force</i> - -	<i>14th November 2006</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 3(2) and (3) and 175(1A) and (5) of the Social Security Contributions and Benefits Act 1992(a) and sections 3(2) and (3) and 171(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

The Secretary of State and the Department for Social Development concur in the making of these Regulations.

Citation, and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 6) Regulations 2006 and shall come into force on 14th November 2006.

2.—(1) The Social Security Contributions Regulations 2001(c) shall be amended as follows.

(2) In Part 8 of Schedule 3 (sums by way of travelling, relocation and other expenses and allowances of the employment disregarded in the computation of employed earners' earnings) after paragraph 12 (foreign service allowance) insert—

“HM Forces’ operational allowance

12A. A payment by the Secretary of State for Defence of an operational allowance to a member of Her Majesty’s forces in respect of service in an operational area specified by the Secretary of State for Defence.”.

(a) 1992 c. 4. Section 3 has been amended: the relevant amendment is that made by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2: “the Transfer Act”). Section 175 has been amended: the relevant amendments are those made by paragraph 29 of Schedule 3 to the Transfer Act.

(b) 1992 c. 7 (“the 1992 Act”). Section 3 has been amended: the relevant amendment is that made by paragraph 4 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 has been amended. The relevant amendment is that made by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21). The functions of the Department of Health and Social Services for Northern Ireland under the 1992 Act were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

(c) S.I. 2001/1004: there are amendments, but none is relevant for present purposes.

8th November 2006

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs.
Signed by authority of the Secretary of State

7th November 2006

James Purnell
Minister of State,
Department for Work and Pensions

The Department for Social Development concurs.
Sealed with the Official Seal of the Department is on the 7th November 2006



John O'Neill
A senior officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) to provide disregards, in the computation of an earner's liability to Class 1 National Insurance contributions, for payments of operational allowances made by the Secretary of State to members of Her Majesty's forces.

These Regulations do not impose new costs on business.

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