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STATUTORY INSTRUMENTS

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**2007 No. 1057**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 2) Regulations 2007**

*Made* - - - - 29th March 2007

*Coming into force* - - 6th April 2007

The Treasury make these Regulations in exercise of the powers conferred by sections 4(6), 4B(1)(b) and (2) to (6) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and sections 4(6), 4B(1)(b) and (2) to (6) and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>, and now vested in them<sup>(3)</sup>.

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

It appears to the Treasury appropriate to make these Regulations for the purpose of reflecting the provision made by Schedule 2 to the Finance (No. 2) Act 2005<sup>(4)</sup> and section 92 of the Finance Act 2006<sup>(5)</sup>; and expedient, in consequence of those provisions, for these Regulations to have retrospective effect.

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

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- (1) 1992 c. 4. Section 4(6) was last substituted by section 74(3) of the [Child Support, Pensions and Social Security Act 2000](#) (c.19: “the 2000 Act”) and amended by paragraph 172(4) of Part 2 of Schedule 6 to the [Income Tax \(Earnings and Pensions\) Act 2003](#) (c.1: “ITEPA 2003”). Section 4B was inserted by section 1(1) of the [National Insurance Contributions Act 2006](#) (c. 10: “the 2006 Act”).
- (2) 1992 c. 7. Section 4(6) was last substituted by section 78(3) of the 2000 Act and amended by paragraph 193(4) of Part 2 of Schedule 6 to ITEPA 2003. Section 4B was inserted by section 2(1) of the 2006 Act.
- (3) See paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and paragraph 5 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
- (4) 2005 c. 22.
- (5) 2006 c. 25.