

2008 No. 133

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations
2008**

<i>Made</i>	- - - -	<i>22nd January 2008</i>
<i>Laid before Parliament</i>		<i>23rd January 2008</i>
<i>Coming into force</i>	- -	<i>6th April 2008</i>

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

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2008.

(2) These Regulations shall come into force on 6th April 2008.

Amendments to the Social Security (Contributions) Regulations 2001

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

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

- (a) for “2007” substitute “2008”;
- (b) in paragraph (a) for “£87” substitute “£90”;
- (c) in paragraph (b) for “£670” substitute “£770”; and
- (d) in paragraphs (c) and (d) for “£100” substitute “£105”.

(a) 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).

(b) 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).

(c) S.I. 2001/1004, amended by S.I. 2007/118; there are other amending instruments but none is relevant.

(d) Regulation 10 was amended by regulation 3 of S.I. 2007/118; there are other amending instruments but none is relevant.

4. Amend regulation 11(3) (prescribed equivalents)(a) as follows—

- (a) in sub-paragraph (a) for “£435” substitute “£453”; and
- (b) in sub-paragraph (b) for “£5,225” substitute “£5,435”.

Claire Ward
Dave Watts

22nd January 2008

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (“the principal 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 2008.

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

An impact assessment has not been produced for this instrument as it has no impact on business, charities or voluntary bodies.

(a) Regulation 11(3) was amended by regulation 4 of S.I. 2007/118; there are other amending instruments but none is relevant.

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