

STATUTORY INSTRUMENTS

2014 No. 3159

SOCIAL SECURITY

The Social Security Contributions (Limited Liability Partnership) Regulations 2014

Made - - - - *4th December 2014*

Coming into force - - *5th December 2014*

The Treasury make the following Regulations in exercise of the powers conferred by sections 4AA and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992 ^{M1}, 4AA and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ^{M2} and, as it appears to the Treasury to be expedient for these Regulations to have retrospective effect in consequence of retrospective tax provisions, namely sections 863A to 863G of the Income Tax (Trading and Other Income) Act 2005 ^{M3}, by section 4B ^{M4} of those Acts.

Accordingly, the Treasury, with the concurrence of the Secretary of State and the Department for Social Development ^{M5} in so far as required, make the following Regulations:

A draft of this instrument has been laid before each House of Parliament in accordance with section 176(1) of the Social Security Contributions and Benefits Act 1992 ^{M6} and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ^{M7} and approved by resolution of each House.

Marginal Citations

- M1** 1992 c. 4 (SSCBA 1992). Section 4AA was inserted by section 14(2) of the [National Insurance Contributions Act 2014 \(c. 7\)](#) (NICA 2014). Section 175(4) was amended by paragraph 29 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc\) Act 1999 \(c. 2\)](#) (SSC(ToF)A 1999).
- M2** 1992 c. 7 (SSCB(NI)A 1992). Section 4AA was inserted by section 14(6) of NICA 2014.
- M3** 2005 c.5. Sections 863A to 863G were inserted by Part 1 of Schedule 17 to the [Finance Act 2014 \(c.26\)](#).
- M4** Section 4B was inserted into SSCBA 1992 by section 1(1) of the [National Insurance Contributions Act 2006 \(c. 10\)](#) (NICA 2006) and amended by section 14(3) of NICA 2014. Section 4B was inserted into SSCB(NI)A 1992 by section 2(1) of NICA 2006 and amended by section 14(7) of NICA 2014.
- M5** The functions of the Department of Health and Social Services for Northern Ireland under SSCB(NI)A 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to S.R. [1999 No. 481](#).
- M6** Section 176(1)(a) has been amended by section 1(2) of NICA 2006.

Changes to legislation: *There are currently no known outstanding effects for the The Social Security Contributions (Limited Liability Partnership) Regulations 2014, Introductory Text. (See end of Document for details)*

M7 [Section 172\(11A\)](#) was inserted by paragraph 29(5) of Schedule 3 to [S.I. 1999/671](#) and has been amended by sections 2(2)(a) of NICA 2006.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security Contributions (Limited Liability Partnership) Regulations 2014, Introductory Text.