
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Social Security (Contributions) Regulations 2001 (“the 2001 Regulations”) make provision, amongst other things, for the application of Parts 1 to 4 of the Social Security Contribution and Benefits Act 1992 (with modifications) to workers employed on the United Kingdom Continental Shelf.

These Regulations amend the 2001 Regulations to make provision in relation to the secondary contributor for certain workers.

Regulation 2 amends regulation 114 and inserts regulations 114A to 114D in order to modify the application of the Social Security Contributions and Benefits Act 1992 as it applies to workers on the UK Continental Shelf, and to insert provisions relating to a new certification process.

Regulation 2(2) amends regulation 114 of the 2001 Regulations to insert new paragraphs (4), (5), (6) and (7). New paragraph (4) sets out who is to be the secondary contributor where a worker is employed on an offshore installation. New paragraphs (5) and (6) provide that new paragraph (4) does not apply to mariners who are present on an offshore installation because of the requirements of safe manning of vessels legislation. New paragraph (7) provides that where the secondary contributor (or lack of) could fall to be determined under regulation 114 or regulations 115 to 125 of the 2001 Regulations regulation 114 takes precedence.

Regulation 2(3) inserts new regulations 114A to 114C into the 2001 Regulations in order to provide for the issue of certificates where an employer with no presence in Great Britain discharges filing and payment responsibilities on behalf of the oil field licensee. It also inserts regulation 114D to assist with the interpretation of regulations 114 to 114C.

A Tax Information and Impact Note covering this instrument was published on 10 December 2013 alongside the draft legislation and is available on the Gov.uk website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins#finance-bill-2014-10-december-2013>. An updated Tax Information and Impact Note will be published on that website.