

**2014 No. 634**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Re-rating) Consequential  
Amendment Regulations 2014**

<i>Made</i> - - - -	<i>13th March 2014</i>
<i>Laid before Parliament</i>	<i>14th March 2014</i>
<i>Coming into force</i> - -	<i>6th April 2014</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 117(1) and 175(3) of the Social Security Contributions and Benefits Act 1992(a) and by sections 117(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

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

This instrument contains only provisions in consequence of an order made under section 141 of the Social Security Administration Act 1992(c) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(d).

**Citation and commencement**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2014.

(2) These Regulations come into force on 6th April 2014 immediately after the coming into force of the Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2014(e).

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(a) 1992 c. 4; section 117(1) was amended by paragraph 68 of Schedule 7 to the Social Security Act 1998 (c. 14) and by paragraph 23 of Schedule 3, and paragraph 6 of Schedule 7, to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”).

(b) 1992 c. 7; section 117(1) was amended by paragraph 50 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to the Social Security Contributions (Transfer of Functions, etc.) Order 1999 (S.I. 1999/671) (“the Transfer Order”). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services 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. (NI) 1999 No 481).

(c) 1992 c. 5; section 141 was amended by paragraph 44 of Schedule 3 to the Transfer Act and by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19).

(d) 1992 c. 8; the relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Transfer Order.

(e) S.I. 2014/475.

## **Amendment to the Social Security (Contributions) Regulations 2001**

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001(a) (modification of provisions of the Social Security Contributions and Benefits Act 1992 in relation to share fishermen), for “£3.35” substitute “£3.40”.

*Mark Lancaster*  
*David Evennett*

13th March 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs.

Signed by authority of the Secretary of State for Work and Pensions

*Mike Penning*  
Minister of State  
Department for Work and Pensions

13th March 2014

The Department for Social Development concurs.

Sealed with the Official Seal of the Department for Social Development on 10th March 2014



10th March 2014

*Anne McCleary*  
A senior officer of the Department for Social Development

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 6th April 2014, amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the principal Regulations”). They are made in consequence of the annual re-rating order made under section 141 of the Social Security Administration Act 1992 (c. 5) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Regulation 2 amends regulation 125(c) of the principal Regulations by altering the special rate of any Class 2 contributions payable by share fishermen from £3.35 to £3.40.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it relates to routine changes to rates, limits and thresholds to a predetermined indexation formula.

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(a) S.I. 2001/1004, amended by S.I. 2013/619; there are other amending instruments but none is relevant.



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