

**2014 No. 0000**

**SOCIAL SECURITY**

**The Social Security (Categorisation of Earners) (Contributions)  
(Amendment) Regulations 2014**

*Made* - - - -

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*Laid before Parliament*

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*Coming into force* - -

*6th April 2014*

The Treasury make the following Regulations in exercise of powers conferred by sections 2(2), 7(2), 120(1) and (4) and section 175(4) of the Social Security Contributions and Benefits Act 1992(a) and sections 2(2), 7(2) and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them(c).

The Secretary of State concurs with the making of these Regulations 2 and 4.

The Department for Social Development(d) concurs with the making of Regulation 3.

**PART 1**

**General**

**Citation, commencement and effect**

**1.**—(1) These Regulations may be cited as the Social Security (Categorisation of Earners) (Contributions) (Amendment) Regulations 2014 and come into force on 6th April 2014.

(2) These Regulations have effect in relation to payments made on or after 6th April 2014.

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(a) 1992 c.4. Section 120(4) Social Security Contributions and Benefits Act 1992 (“the 1992 Act”) was inserted by section X of the National Insurance Contributions Act 2014.

(b) 1992 c.7.

(c) The power to make regulations under section 2 of the 1992 Act was transferred to the Treasury by paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c.30). (“the 1999 Act”) Section 7(2) of the 1992 Act was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 7 of Schedule 3 to the Social Security (Transfer of Functions, etc) Act 1999 (c.2). The power to make Regulations, with the concurrence of the Department for Social Development, under section 2(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“The Northern Ireland Act”) was transferred to the Treasury, by paragraph 10 of Schedule 11 to the 1999 Act Section 7(2) of the Northern Ireland Act was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 8 of Schedule 3 to the Social Security (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671)

(d) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 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).

## PART 2

### Employment intermediaries

#### **Amendment of the Social Security (Categorisation of Earners) Regulations 1978**

**2.**—(1) The Social Security (Categorisation of Earners) Regulations 1978(a) are amended as follows.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) in paragraph (2)—

(i) after the definition of “the Act” insert—

““an agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 means either a UK agency or a foreign agency;”;

(ii) after the definition of “category A,B,C or D waters” insert—

““employed person” in paragraph (2A) of this regulation, paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 means a person who works for a UK employer;”;

(iii) after the definition of “entertainer” insert—

““foreign agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 means a person (including a body of persons unincorporate of which the employed person is a member) who—

(a) an employed person is supplied by or through; and

(b) does not have a place of business in Great Britain;”;

(iv) omit the definition of “host employer”;

(v) after the definition of “remuneration” insert—

““UK agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 means a person (including a body of persons unincorporate of which the employed person is a member) who—

(a) an employed person is supplied by or through; and

(b) has a place of business in Great Britain;”;

(vi) after the definition of “UK agency” insert—

““UK employer” in paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 means a person (including any member of a group of companies) for whom an employed person works;”.

(b) after paragraph (2) insert—

“(2A) In paragraph 2 of Schedule 1 and paragraphs 2 and 9 of Schedule 3 the employed person works for another person where—

(a) the employed person carries out duties and is subject to, or subject to the right of, control, supervision or direction as to the manner in which those duties are carried out; or

(b) the employed person carries out duties as the holder of an office (including an elected office).

Where the employed person is supplied by a UK agency it also means the employed person is obliged to personally undertake those duties.

(2B) In determining whether or not an employed person is subject to, or to the right of, control, supervision or direction as to the manner in which they carry out those duties—

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(a) S.I. 1978/1689; relevant amendments made by S.I. 1994/726, 1990/1894, 2003/2420. There are other amending instruments, none of which are relevant.

- (a) the control, supervision or direction as to the manner in which the duties are carried out may be exercised by the person for whom the duties are carried out or any other person; and
- (b) the right of control, supervision or direction as to the manner in which the duties are carried out may vest in the person for whom the duties are carried out or in any other person.”.

(3) In Part 1 of Schedule 1 (prescribed employments treated as employed or self-employed)—

- (a) for paragraph 2 of column (A) (employments in respect of which earners are treated as falling within the category of employed earner) substitute—

“2. Employment (not being an employment in which the employed earner is treated as an employed earner under the provisions of paragraph 1, 3 or 5 of this Schedule) where—

- (a) the employed person works for a UK employer;
- (b) the employed person is supplied by or through an agency;
- (c) and—
  - (i) earnings are paid by or through, or on the basis of accounts submitted by, an agency or in accordance with arrangements with an agency; or
  - (ii) payments, other than to the employed person, are made by way of fees, commission or other payments of a like nature which relate to the continued employment in that employment of the employed person.”.

- (b) for paragraph 2 of column (B) (persons exempt from the operation of column (A)) substitute—

“2. Any employed person in paragraph 2 of column (A)—

- (a) where the employed person carries out the employment in their own home or on other premises not under the control or management of the UK employer (except where the other premises are premises at which the employed person is required, by reason of working for the UK employer, to work); or
- (b) who works for a UK employer as an entertainer, or as a fashion, photographic or artist’s model; or
- (c) in a case where earnings are not paid by or through, on the basis of accounts submitted by, an agency—
  - (i) where the employed person has obtained the employment through an agency as part of that agency’s activities in which they introduce persons seeking to provide services to UK employers; and
  - (ii) where as a result of such an introduction the employed person and the UK employer have entered into a contract with each other for the provision of those services; and
  - (iii) where only the employed person and the UK employer to whom the employed person was introduced have a direct financial interest in the continued employment in that employment of the employed person.”.

(4) In Schedule 3 (employments in respect of which persons are treated as secondary class 1 contributors)—

- (a) for paragraph 2 of column (A) (employments) substitute—

“2. Employment (not being an employment described in paragraph 2 of column (B) of Schedule 1 to these regulations or an employment to which paragraph 1, 4, 5, 7 or 8 of this Schedule applies) where—

- (a) the employed person works for a UK employer;
- (b) the employed person is supplied by or through a UK agency;

- (c) and—
  - (i) earnings are paid by or through, or on the basis of accounts submitted by, a UK agency or in accordance with arrangements with a UK agency; or
  - (ii) payments, other than to the employed person, are made by way of fees, commission or other payments of a like nature which relate to the continued employment in that employment of the employed person.”.
- (b) for paragraph 2 of column (B) (persons treated as secondary contributor) substitute—
 

“2. The UK agency.”.
- (c) in paragraph 9 of column (A) (employments), for the text from “Employment” until “1994.” substitute—
 

“Employment—

  - (a) by a foreign employer where the employed person works for a UK employer, or
  - (b) by or through a foreign agency where the employed person works for a UK employer; or
  - (c) by a foreign employer where the employed person works for a UK employer and is supplied to the UK employer by or through a UK agency; or
  - (d) by or through a foreign agency where the employed person works for a UK employer and is supplied to the UK employer by or through a UK agency; or
  - (e) by a UK employer where the employed person works for a person outside the United Kingdom and—
    - (i) is supplied by the UK employer or by or through a UK agency, and
    - (ii) the employed person is eligible to pay contributions in the United Kingdom in relation to that employment; or
  - (f) by a foreign employer where the employed person works for a person outside the United Kingdom and—
    - (i) is supplied by or through a UK agency, and
    - (ii) the employed person is eligible to pay contributions in the United Kingdom in relation to that employment.”.
- (d) for paragraph 9 of column (B) (persons treated as secondary contributor) substitute—
 

“9. Where the employment is—

  - (a) employment within paragraph 9(a) of column (A), the UK employer;
  - (b) employment within paragraph 9(b) of column (A), the UK employer;
  - (c) employment within paragraph 9(c) of column (A), the UK agency who has made arrangements with the UK employer for the employed earner to work for the UK employer;
  - (d) employment within paragraph 9(d) of column (A), the UK agency who has made arrangements with the UK employer for the employed earner to work for the UK employer.
  - (e) employment within paragraph 9(e) of column (A), the UK employer or UK agency who has made arrangements with the person outside the United Kingdom (“E”) for the employed earner to work for E; or
  - (f) employment within paragraph 9(f) of column (A), the UK agency who has made arrangements with the person outside the United Kingdom (“F”) for the employed earner to work for F.”.

### **Amendment of the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1978**

3.—(1) The Social Security (Categorisation of Earners) Regulations 1978(a) are amended as follows.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) in paragraph (2)—

(i) after the definition of “the Act” insert—

““an agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 means either a UK agency or a foreign agency;”;

(ii) after the definition of “category A,B,C or D waters” insert—

““employed person” in paragraph (2A) of this regulation, paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 means a person who works for a UK employer;”;

(iii) after the definition of “entertainer” insert—

““foreign agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 means a person (including a body of persons unincorporate of which the employed person is a member) who—

(a) an employed person is supplied by or through; and

(b) does not have a place of business in Northern Ireland;”;

(iv) omit the definition of “host employer”;

(v) after the definition of “remuneration” insert—

““UK agency” in paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 means a person (including a body of persons unincorporate of which the employed person is a member) who—

(a) an employed person is supplied by or through; and

(b) has a place of business in Northern Ireland;”;

(vi) after the definition of “UK agency” insert—

““UK employer” in paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 means a person (including any member of a group of companies) for whom an employed person works;”.

(b) after paragraph (2) insert—

“(2A) In paragraph 2 of Schedule 1 and paragraphs 2 and 7 of Schedule 3 the employed person works for another person where—

(a) the employed person carries out duties and is subject to, or subject to the right of, control, supervision or direction as to the manner in which those duties are carried out; or

(b) the employed person carries out duties as the holder of an office (including an elected office).

Where the employed person is supplied by a UK agency it also means the employed person is obliged to personally undertake those duties.

(2B) In determining whether or not an employed person is subject to, or to the right of, control, supervision or direction as to the manner in which they carry out those duties—

(a) the control, supervision or direction as to the manner in which the duties are carried out may be exercised by the person for whom the duties are carried out or any other person; and

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(a) S.R. 1978 No. 401; relevant amendments made by S.R. 1990 No. 339, 1994 No. 92, 1998 No. 250, and S.I. 2003/2421  
There are other amending instruments, none of which are relevant.

- (b) the right of control, supervision or direction as to the manner in which the duties are carried out may vest in the person for whom the duties are carried out or in any other person.”.

(3) In Part 1 of Schedule 1 (prescribed employments treated as employed or self-employed)—

- (a) for paragraph 2 of column (A) (employments in respect of which earners are treated as falling within the category of employed earner) substitute—

“2. Employment (not being an employment in which the employed earner is treated as an employed earner under the provisions of paragraph 1, 3 or 5 of this Schedule) where—

- (a) the employed person works for a UK employer;
- (b) the employed person is supplied by or through an agency;
- (c) and—
  - (i) earnings are paid by or through, or on the basis of accounts submitted by, an agency or in accordance with arrangements with an agency; or
  - (ii) payments, other than to the employed person, are made by way of fees, commission or other payments of a like nature which relate to the continued employment in that employment of the employed person.”.

- (b) for paragraph 2 of column (B) (persons exempt from the operation of column (A)) substitute—

“2. Any employed person in paragraph 2 of column (A)—

- (a) where the employed person carries out the employment in their own home or on other premises not under the control or management of the UK employer (except where the other premises are premises at which the employed person is required, by reason of working for the UK employer, to work); or
- (b) who works for a UK employer as an entertainer, or as a fashion, photographic or artist’s model; or
- (c) in a case where earnings are not paid by or through, on the basis of accounts submitted by, an agency—
  - (i) where the employed person has obtained the employment through an agency as part of that agency’s activities in which they introduce persons seeking to provide services to UK employers; and
  - (ii) where as a result of such an introduction the employed person and the UK employer have entered into a contract with each other for the provision of those services; and
  - (iii) where only the employed person and the UK employer to whom the employed person was introduced have a direct financial interest in the continued employment in that employment of the employed person.”.

(4) In Schedule 3 (employments in respect of which persons are treated as secondary class 1 contributors)—

- (a) for paragraph 2 of column (A) (employments) substitute—

“2. Employment (not being an employment described in paragraph 2 of column (B) of Schedule 1 to these regulations or an employment to which paragraph 1, 4, or 6 of this Schedule applies) where—

- (a) the employed person works for a UK employer;
- (b) the employed person is supplied by or through a UK agency;
- (c) and—
  - (i) earnings are paid by or through, or on the basis of accounts submitted by, a UK agency or in accordance with arrangements with a UK agency; or

- (ii) payments, other than to the employed person, are made by way of fees, commission or other payments of a like nature which relate to the continued employment in that employment of the employed person.”.
- (b) for paragraph 2 of column (B) (persons treated as secondary contributor) substitute—
  - “2. The UK agency.”.
- (c) in paragraph 7 of column (A) (employments)—
  - (i) for the text from “Employment” until “employer where” substitute—
    - “Employment—
    - (a) by a foreign employer where the employed person works for a UK employer, or
    - (b) by or through a foreign agency where the employed person works for a UK employer; or
    - (c) by a foreign employer where the employed person works for a UK employer and is supplied to the UK employer by or through a UK agency; or
    - (d) by or through a foreign agency where the employed person works for a UK employer and is supplied to the UK employer by or through a UK agency; or
    - (e) by a UK employer where the employed person works for a person outside the United Kingdom and—
      - (i) is supplied by the UK employer or by or through a UK agency, and
      - (ii) the employed person is eligible to pay contributions in the United Kingdom in relation to that employment; or
    - (f) by a foreign employer where the employed person works for a person outside the United Kingdom and—
      - (i) is supplied by or through a UK agency, and
      - (ii) the employed person is eligible to pay contributions in the United Kingdom in relation to that employment.
  - Where ”;
  - (ii) for the text after “A, B, C, or D waters” substitute “.”.
- (d) for paragraph 7 of column (B) (persons treated as secondary contributor) substitute—
  - “7. Where the employment is—
  - (a) employment within paragraph 7(a) of column (A), the UK employer;
  - (b) employment within paragraph 7(b) of column (A), the UK employer;
  - (c) employment within paragraph 7(c) of column (A), the UK agency who has made arrangements with the UK employer for the employed earner to work for the UK employer;
  - (d) employment within paragraph 7(d) of column (A), the UK agency who has made arrangements with the UK employer for the employed earner to work for the UK employer.
  - (e) employment within paragraph 7(e) of column (A), the UK employer or UK agency who has made arrangements with the person outside the United Kingdom (“E”) for the employed earner to work for E; or
  - (f) employment within paragraph 7(f) of column (A), the UK agency who has made arrangements with the person outside the United Kingdom (“F”) for the employed earner to work for F.”.

## PART 3

Oil and gas workers on the continental shelf: secondary contributors etc.

### Amendment of the Social Security (Contributions) Regulations 2001

- 4.—(1) The Social Security (Contributions) Regulations 2001<sup>(a)</sup> are amended as follows.
- (2) In regulation 114 after paragraph (3) insert—
- “(4) Where a person is employed in any employment specified in paragraph (1) and that employment is on or in connection with an offshore installation the secondary contributor is—
- (a) where the employer is present in the United Kingdom, the employer; or,
  - (b) where the employer is not present in the United Kingdom but has an associated presence in the United Kingdom, the associated presence; or,
  - (c) where the employer is not present and does not have an associated presence in the United Kingdom, the oil field licensee.
- (3) To the extent that the secondary contributor in relation to a person employed in any employment specified in paragraph (1) falls to be determined under this regulation and any other this regulation applies.”
- (3) After regulation 114 insert—

#### “Offshore installation workers: provisions relating to certificates

*Regulation 114A certified employer: application for certificate*

**114A.**—(1) An employer who meets the conditions in paragraph (2) may apply to HMRC to be certified as a Regulation 114A certified employer.

- (2) The conditions are that—
- (a) the employer supplies or intends to supply a person for whom the secondary contributor is, under regulation 114(4), the oil field licensee;
  - (b) the employer has or intends to have a contractual relationship under which the employer acts, directly or indirectly, as an agent of the oil field licensee for the purposes of national insurance; and
  - (c) the employer or an associated company has not had a certificate cancelled previously for a failure to comply with their obligations under regulation 114B.
- (3) An application under this regulation must be made in writing and must include—
- (a) the name, address, and PAYE reference number, of the employer;
  - (b) the name and address of a person in Great Britain who is authorised to accept service on behalf of the employer;
  - (c) confirmation that the employer understands and intends to discharge the obligations responsibilities set out in regulation 114B; and
  - (d) the name, address, and PAYE reference number of any associated company which is a current or former Regulation 114A certified employer.

(4) The first application made under this regulation may include details, including name, business address, and oil field licence number of the oil field licensees to whom they supply or intend to supply a person.

(5) Upon receipt of an application under this regulation an officer of Revenue and Customs may issue a Regulation 114A certificate confirming that the employer is a Regulation 114A certified employer.

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<sup>(a)</sup> S.I. 2001/1004; there are amending instruments none of which are relevant.

(6) A Regulation 114A certificate must include—

- (a) the name of the Regulation 114A certified employer;
- (b) the PAYE reference of the Regulation 114A certified employer; and
- (c) the date on which the certificate is issued.

(7) A Regulation 114A certificate may be issued to—

- (a) the person authorised to accept service on behalf of the employer;
- (b) the employer; or
- (c) both person authorised to accept service on behalf of the employer and the employer.

(8) An officer of Revenue and Customs may, by notice in writing to the person authorised to accept service on behalf of the Regulation 114A employer, cancel the Regulation 114A certificate from the date specified in the notice of cancellation.

(9) The date specified in paragraph (8) may not be earlier than 10 working days after the date of the notice.

*Regulation 114A certified employer: obligations and responsibilities*

**114B.** A Regulation 114A certified employer must—

- (a) make such deductions, returns and repayments as are required of a secondary contributor;
- (b) keep written records of—
  - (i) the name, date of birth, and national insurance number of the workers supplied;
  - (ii) the name, registered office and oil field licence number of the oil field licensee to whom each of the workers were supplied;
  - (iii) the offshore installation to which each of the workers were supplied; and
  - (iv) the dates on which the workers worked on the offshore installation;
- (c) keep the records required by sub-paragraph (b) for a period of 6 years from the end of the tax year to which they relate; and
- (d) where an officer of Revenue and Customs requires them, in writing, to do so, provide copies of the records required by sub-paragraph (b) to HMRC within 30 days of the date of the request;
- (e) before the first time they supply an oil field licensee inform HMRC, in writing, of the details of the oil field licensee including name, business address, and oil field licence number of the oil field licensee.

*Regulation 114C certificate:*

**114C.**—(1) Where a Regulation 114A certified employer has notified HMRC that the employer intends to supply workers to an oil field licensee an officer of Revenue and Customs must issue a Regulation 114C certificate to the oil field licensee.

(2) A Regulation 114C certificate must include—

- (a) the name of the oil field licensee
- (b) the registered office of the oil field licensee;
- (c) the oil field licence number;
- (d) the name of the Regulation 114A certified employer; and
- (e) the date on which it is issued.

(3) Where a Regulation 114C certificate is in force the holder of that certificate is not liable to pay any contributions in respect of any person for whom they are liable as secondary contributor under regulation 114(4).

(4) Where a Regulation 114A certificate is cancelled by an officer of Revenue and Customs that officer must also, by notice in writing, cancel the Regulation 114C certificate.

(5) A notice under paragraph (4) must—

- (a) be sent on the same day as the notice cancelling the Regulation 114A certificate;
- (b) specify the date of cancellation of the Regulation 114C certificate; and
- (c) notify the oil field licensee that they are liable to meet their obligations as a secondary contributor from the date of cancellation.

(6) The date of cancellation of the Regulation 114C certificate must be the date specified in the Regulation 114A cancellation notice.

*Interpretation of regulations 114 to 114C*

**114D.** In regulations 114 to 114C—

“associated company” means any associated company within the meaning of section 449 of the Corporation Tax Act 2010<sup>(a)</sup>

“associated presence” means a branch or agency of the employer or an associated company;

“offshore installation” means—

- (a) a structure which is, is to be, or has been, put to a relevant use while in water;
- (b) but a structure is not an offshore installation if—
  - (i) it has permanently ceased to be put to a relevant use,
  - (ii) it is not, and is not to be, put to any other relevant use, and
  - (iii) since permanently ceasing to be put to a relevant use, it has been put to a use which is not a relevant use;
- (c) a use is a relevant use if it is—
  - (i) for the purposes of exploiting mineral resources,
  - (ii) for the purposes of exploration with a view to exploiting mineral resources,
  - (iii) for the storage of gas in or under the shore or the bed of any waters,
  - (iv) for the recovery of gas so stored,
  - (v) for the conveyance of things by means of a pipe,
  - (vi) mainly for the provision of accommodation for individuals who work on or from a structure which is, is to be, or has been put to any of the above uses while in the water,
  - (vii) for the purposes of decommissioning any structure which has been used for or in connection with any of the relevant uses above;
- (d) a structure is put to use while in water if it is put to use while—
  - (i) standing in any waters,
  - (ii) stationed (by whatever means) in any waters, or
  - (iii) standing on the foreshore or other land intermittently covered with water;
- (e) a “structure” includes a ship or other vessel except where it is used wholly or mainly—
  - (i) for the transport of supplies; or
  - (ii) as a safety vessel; or
  - (iii) for a combination of (aa) and (bb);

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<sup>(a)</sup> 2010 c.4.

“oil field licensee” means the holder of a licence under Part 1 of the Petroleum Act 1998(a);

“Regulation 114A certified employer” means a holder of a certificate issued under regulation 114A(5);

“Regulation 114C certificate” means a certificate issued under regulation 114C(1).”

*name*  
*name*

Date Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs as indicated in the preamble.  
Signed by authority of the Secretary of State for Work and Pensions.

*name*  
Minister of State

Date Department for Work and Pensions

The Department for Social Development concurs as indicated in the preamble.  
Sealed with the Official Seal of the Department for Social Development on [ ]



*name*

A senior officer of the Department for Social Development

#### EXPLANATORY NOTE

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

The Social Security (Categorisation of Earners) Regulations 1978 (“the 1978 Regulations”) make provision, amongst other things, for the prescription of secondary contributors for certain categories of earners including earners employed by a foreign employer.

The Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1978 (“the 1978 NI Regulations”) make provision, amongst other things, for the prescription of secondary contributors for certain categories of earners including earners employed by a foreign employer.

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 1978 Regulations, the 1978 NI Regulations and the 2001 Regulations to make provision in relation to the secondary contributor for certain workers.

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(a) 1998 c.17.

Regulation 2 amends regulation 1(2) of the 1978 Regulations to insert relevant definitions and also amends Schedule 1 and Schedule 3 to make prescription treating certain types of employment as employed earners employment and to prescribe the relevant secondary contributors for the purposes of class 1 national insurance.

Regulation 3 amends regulation 1(2) of the 1978 NI Regulations to insert relevant definitions and also amends Schedule 1 and Schedule 3 to make prescription treating certain types of employment as employed earners employment and to prescribe the relevant secondary contributors for the purposes of class 1 national insurance.

Regulation 4 amends regulation 114 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 4(2) amends regulation 114 of the 2001 Regulations to insert new paragraphs (4), (5) and (6). New paragraph (4) sets out who is to be the secondary contributor where a worker is employed on an offshore installation. New paragraph (5) contains definitions necessary for the operation of (4). New paragraph (6) provides that where the secondary contributor (or lack of) could fall to be determined under more than one regulation, regulation 114 of the Principal Regulations takes precedence.

Regulation 4(3) inserts new regulations 114A to 114D into the 2001 Regulations in order to provide for the issue of certificates where an employer with no presence in the United Kingdom discharges filing and payment responsibilities on behalf of the oil field licensee.

[A Tax Information and Impact Note covering this instrument was published on [date] alongside the draft legislation and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.]