

2015 No.

SOCIAL SECURITY

**The Social Security (Miscellaneous Amendment) Regulations
2015**

<i>Made</i>	- - - -	xxx
<i>Laid before Parliament</i>		xxx
<i>Coming into force</i>	- -	***

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs with the concurrence of the Secretary of State and the Department for Social Development(a) in relation to regulations 11 and 14.

The powers exercised by the Treasury are those conferred by sections 1(6) and (7), 12(6), 13(1) and (7), 19(3) and (5A), 119 and 175(3) and (4) of, and paragraphs 7B, 7BB and 8(1)(q) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(b), sections 1(6) and (7), 12(6), 13(1) and (7), 19(3) and (5A), 119 and 171(3) and (4) of, and paragraphs 7B, 7BB and 8(1)(q) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(c), and section 3 of the National Insurance Contributions Act 2015(a).

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- (a) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) 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).
- (b) 1992 c. 4. Section 1(6) was amended by paragraph 56 of Schedule 7 to the Social Security Act 1998 (c. 14) ("the SSA 1998"); section 1(7) was inserted by paragraph 1 of Schedule 3 to the Social Security Contributions (Transfer of Functions etc) Act 1999 (c. 2) ("the Transfer Act"). Section 12(6) was amended by paragraph 13 of Schedule 3 to the Transfer Act. Section 13 was amended by paragraph 14 of Schedule 3 to the Transfer Act. The amount in section 13(1) was last substituted by S.I.2014/475. Section 17 was amended by paragraph 17 of Schedule 3 to the Transfer Act and paragraph 1 of Schedule 1 to the National Insurance Contributions Act 2002 (c.19) ("the NICs Act 2002"). Section 17 provides for regulations to be made by the Inland Revenue (defined by section 122 as meaning the Commissioners of Inland Revenue) but this is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs by virtue of sections 5(1) and 50(1) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 19(3) was amended by paragraphs 1 and 5 of Schedule 1 to the NICs Act 2002. Section 19(5A) was inserted by paragraph 19 of Schedule 3 to the Transfer Act. Section 119 was amended by paragraph 25 of Schedule 3 and paragraph 7 of Schedule 7 to the Transfer Act and paragraph 69 of Schedule 7 to the SSA 1998. Section 175(4) was amended by paragraph 29 of Schedule 3 to the Transfer Act. Paragraph 6 of Schedule 1 was amended by paragraph 17 of Schedule 1, paragraph 35 of Schedule 3, paragraph 9 of Schedule 7 and paragraph 5 of Schedule 9 to the Transfer Act; paragraph 77 of Schedule 7 to the SSA 1998; paragraphs 76 and 78 of Schedule 12 to the Welfare Reform and Pensions Act 1999 (c. 30); paragraphs 169 and 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1); section 147 of the Finance Act 2003 (c. 14) and S.I. 2014/1283. Paragraph 7BB of Schedule 1 was inserted by paragraphs 1 and 9 of Schedule 1 to the National Insurance Contributions Act 2015 (c. xx) ("the NICs Act 2015"). Paragraph 8 provides for regulations to be made by the appropriate authority. Paragraph 8(1A) of Schedule 1 (which was inserted by paragraph 39 of Schedule 3 to the Transfer Act) provides that the "appropriate authority" means the Treasury.
- (c) 1992 c. 7. Sections 12(6) was amended by paragraph 14 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) (NI) Order 1999 (S.I. 1999/671) ("the Transfer Order"); section 13(1) was amended by paragraph 15(2) of Schedule 3 to the Transfer Order and by S.I.2014/475; section 13(7) was amended by paragraph 15(2) of Schedule 3 to the Transfer Order and paragraph 8(1A) of Schedule 1 was inserted by paragraph 38(3) of Schedule 3 to the Transfer Order. Section 17 provides for regulations to be made by the Inland Revenue (defined by section 121 as meaning the Commissioners of Inland Revenue) but this is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs by virtue of sections 5(1) and 50(1) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 17 was amended by S.I. 1999/671 and S.R. 1999/149 and paragraph 23 of Schedule 1 and Schedule 2 to the NICs Act 2002.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by section 17 of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits Act 1992 and section 17 of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Citation and commencement

1. These Regulations may be cited as the Social Security (Miscellaneous Amendments) Regulations 2015 and come into force on 6 April 2015.

PART 1

Amendment of the Social Security (Contributions) Regulations 2001

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

Amendment of regulation 1

3. In regulation 1(2) (definitions)—

(a) for the definition of “due date” substitute—

““due date” in Part 6 means, in relation to—

(a) any Class 1 contribution, the date by which payment falls to be made;

(b) any Class 2 contribution which a person is liable or entitled to pay, the 31st January following the end of the tax year in respect of which it is paid or payable; and

(c) any Class 3 contribution, the date 42 days after the end of the year in respect of which it is paid.”; and

(b) after the definition of “earnings-related contributions” insert—

“employment and support allowance” has the same meaning as in the Welfare Reform Act 2007(c);”.

Amendment of regulation 43

4.—(1) Amend regulation 43 (exception from liability for Class 2 contributions)**(d)** as follows.

(2) In the heading omit “liability for”.

(3) In paragraph (1), after sub-paragraph (a) insert—

“(ab) in respect of the whole of which the earner is in receipt of employment and support allowance;”.

(4) In paragraphs (1) and (3) for “liability to pay” substitute “paying”.

Section 19(3) was amended by paragraph 24 of Schedule 1 to the 2002 Act; section 19(5A) was inserted by S.I. 1999/671 and S.R. 1999/149. Section 119 was amended by S.I. 1999/671, S.R. 1999/149, S.I. 1998/1506 (N.I. 10), S.R. 1999/310, S.R. 1999/371 and S.R. 1999/428. . Paragraph 7BB of Schedule 1 was inserted by paragraphs 10 and 12 of Schedule 1 to the National Insurance Contributions Act 2015 (c. xx). Paragraph 8 provides for regulations to be made by the appropriate authority. Paragraph 8(1A) of Schedule 1 (which was inserted by paragraph 39 of Schedule 3 to the Transfer Act) provides that the “appropriate authority” means the Treasury.

(a) 2015 c. xx.

(b) S.I. 2001/1004.

(c) 2007 c.5.

(d) Regulation 43 was amended by S.I. 2002/2924.

Amendment of regulation 61B

5.—(1) Amend regulation 61B(a) (voluntary Class 2 contributions: tax years 2006-07 to 2015-16: unavailability of pension statements 2013-14 to 2016-17) as follows.

(2) In paragraph (2) omit “under regulation 46 or 147(1)(a)”.

(3) In paragraph (7)—

(i) for “regulations” substitute “regulation”; and

(ii) omit “and 61A”.

Amendment of regulation 63A

6. In paragraph (4) of regulation 63A (collection of unpaid class 2 contributions through PAYE code)(b), after the words “in the period beginning with the”, omit “contribution”.

Amendment of regulation 87A

7. In regulation 87A(2) (notification of commencement or cessation of payment of Class 2 or Class 3 contributions on or after 6th April 2009)(c) after “6th April 2009” insert “but before 6th April 2015” and amend the heading of the regulation accordingly.

Insertion of regulation 87AA

8. After regulation 87A insert —

“Notification of commencement or cessation of self-employment or Class 3 contributions on or after 6th April 2015

87AA.—(1) A person (P) to whom paragraph (2) applies shall immediately notify the relevant date to HMRC in writing or by such means of electronic communication as may be approved.

(2) This paragraph applies where P on or after 6th April 2015—

(a) commences or ceases to be a self-employed earner; or

(b) is entitled to pay a Class 3 contribution and either wishes to do so or cease doing so.

(3) In paragraph (1) “the relevant date” means—

(a) in relation to a person to whom paragraph (2)(a) applies the date on which P commences or ceases to be a self-employed earner;

(b) in relation to a person to whom paragraph (2)(b) applies the date on which P wishes to commence or cease paying Class 3 contributions.

(4) P is to be treated as having immediately notified HMRC in accordance with paragraph (1) if P has notified HMRC within such further time, if any, as HMRC may allow.”.

Amendment of regulation 89

9.—(1) Amend regulation 89 (method of, and time for, payment of class 2 and class 3 contributions etc)(d) as follows.

(2) In paragraph (1)—

(a) Regulation 61B was inserted by S.I. 2013/622 and amended by S.I. 2013/718.

(b) Regulation 63A was inserted by S.I. 2013/622.

(c) Regulation 87A was inserted by S.I. 2009/600.

(d) Regulation 89 was amended by S.I. 2011/797.

- (a) after the first mention of “accordance with” insert “the Taxes Management Act 1970 (as modified by section 11A of the Act) or in accordance with,”;
 - (b) after “regulation 90” insert “or in accordance with regulation 90ZA(a) or 148C”, and
 - (c) after “paragraph” omit “(2),”.
- (3) Omit paragraphs (1A) and (2).
- (4) In paragraph (2A)(a)(b)—
- (a) after “regulation 87” for “or” substitute “,”; and
 - (b) after “87A” insert “or 87AA”.
- (5) In paragraph (3) for “or 87A” substitute “, 87A or 87AA”.
- (6) In paragraph (4)—
- (a) in sub-paragraph (a) omit “or (6)”;
 - (b) in sub-paragraph (b) omit—
 - (i) “person’s liability for Class 2 contributions or”; and
 - (ii) “the number of contribution weeks in respect of which the liability arises together with the weekly rate, and of the date specified as the date of notification, or, where he is entitled to pay contributions, of”; and
 - (c) at the end of the paragraph omit the words from “shall, if he is liable to pay” to “if he is entitled to pay a contribution, he”.
- (7) In paragraph (5)—
- (a) in sub-paragraph (a)—
 - (i) for “or 87A” insert “, 87A, or 87AA”;
 - (b) omit paragraph (i);
 - (c) in paragraph (ii) for “biannual contribution period” substitute “tax year”; and
 - (d) in paragraph (b)(iii)—
 - (i) for “or 87A” substitute “, 87A or 87AA”;
 - (ii) omit “ceased to be liable to pay Class 2 contributions or”; and
 - (iii) omit “, as the case may be”.
- (8) Omit paragraph (6).
- (9) In paragraph (7) —
- (a) omit sub-paragraphs (a), (b) and (c); and
 - (b) for sub-paragraph (e) substitute—
 - “(e) “notification date” means 31st October following the end of the tax year.”.

Insertion of regulation 89A

10. After regulation 89 insert—

“Class 2 contributions for tax years up to 2014-15

89A.—(1) This regulation applies where a person (P) is liable to pay a Class 2 contribution in respect of any contribution week in a tax year up to and including the 2014-15 tax year.

(a) Regulations 90ZA and 148C are inserted by these Regulations.
 (b) Paragraph (2A) was inserted by S.I. 2011/797.

(2) An officer of HMRC may issue P with written notice of the amount of Class 2 contributions for which P is liable in respect of any tax year up to and including the 2014-15 tax year.

(3) P shall pay the amount of contributions for which he is liable no later than the date specified in the notice. This paragraph is subject to paragraphs (4) and (5).

(4) Where P—

- (a) is liable to pay a Class 2 contribution in respect of any contribution week falling within the period defined in paragraph (5) (“the specified contribution period”) and;
- (b) has notified HMRC of such liability in accordance with the provisions of regulation 87 or 87A,

HMRC shall issue P with written notice of the amount of Class 2 contributions for which P is liable to pay in respect of the specified contribution period no later than 1st June 2015 and P shall pay the amount set out in that notice to HMRC no later than 31st July 2015.

(5) For the purposes of paragraph (4), the specified contribution period is the period of not less than 26 contribution weeks falling within the 2014-15 tax year commencing with the first day of the twenty seventh contribution week in that year.”.

Insertion of regulation 90ZA

11. After regulation 90 insert—

“Class 2 contributions - maternity allowance

90ZA.—(1) This regulation applies in connection with maternity allowance under section 35 or 35B(a) of the Act.

(2) A person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year may pay a Class 2 contribution in respect of that week at any time in the period —

- (a) beginning with that week, and
- (b) ending with 31st January next following the end of the relevant tax year.

(3) Where a person pays a Class 2 contribution in accordance with paragraph (2) —

- (a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6) of the Act, and
- (b) the contribution is to be treated after the end of the tax year—
 - (i) if the person is liable under section 11(2) of the Act to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2) of the Act; or
 - (ii) otherwise, as a Class 2 contribution under section 11(6) of the Act.”.

Amendment of regulation 95

12. In regulation 95 (deferment of Class 4 liability where such liability is in doubt)(b), after “year of assessment” insert “before the tax year 2015-16”.

(a) Section 35B was inserted by S.I. 2014/606.

(b) Regulation 95 was amended by S.I. 2003/193.

Amendment of regulation 125

13. In regulation 125(g) (modification in relation to share fishermen of Part 1 of the Act and so much of Part 6 of the Act as relates to contributions)(a) for “liability for Class 2 contributions arose” substitute “the earner became entitled to pay Class 2 contributions”.

Insertion of regulation 148B

14. After regulation 148A(b) insert—

“148B.—(1) This regulation applies, in relation to a tax year, in respect of a person who is in that tax year—

- (a) in employment as a self-employed earner; and
- (b) a person to whom the Act applies by virtue of Regulation (EC) No 1408/71 or Regulation (EC) No 883/2004.

(2) Section 11 of the Act has effect in relation to the employment as if for subsection (3) there were substituted—

“(3) “Relevant profits” means profits from the employment in respect of which Class 4 contributions would be payable under section 15 for the relevant tax year if—

- (a) for the purposes of income tax, the earner were resident in the United Kingdom in that year;
- (b) the employment were carried on by the earner in Great Britain;
- (c) the amount of the profits were to exceed the amount specified in subsection (3)(a) of that section in excess of which the main Class 4 percentage is payable; and
- (d) any applicable arrangements having effect under section 2 of the Taxation (International and Other Provisions) Act 2010(c) (double taxation arrangements) were to be disregarded.”.

Insertion of regulation 148C

15. After regulation 148B (as inserted by regulation 14) insert—

“148C.—(1) This regulation applies in relation to a person (P)—

- (a) who is liable under section 11(2) of the Act, or entitled under section 11(6) of the Act, to pay one or more Class 2 contributions in respect of a contribution week in a relevant tax year;
- (b) who does not carry on a trade, profession or vocation the profits of which (if any) would be chargeable to income tax under Chapter 2 of Part 2 of the Income Tax (Trading and Other Income) Act 2005 for the relevant tax year; and
- (c) in respect of whom regulation 148B applies in relation to the relevant tax year.

(2) Section 11(5) of the Act (Class 2 contributions payable in the same manner as Class 4 contributions) does not apply in relation to the Class 2 contributions (if it would otherwise do so).

(3) Section 12 of the Act (late paid Class 2 contributions) is to apply to the Class 2 contributions that P is liable to pay under section 11(2) of the Act as it applies to contributions paid under section 11(6) of the Act.

(a) Regulation 125 was amended by paragraph xx of schedule 1 to the National Insurance Contributions Act 2015.

(b) Regulation 148A was inserted by S.I. 2007/1838.

(c) 2010 c.8.

(4) If P is liable to pay the Class 2 contributions, P must, no later than 31st January next following the end of the relevant tax year—

- (a) pay the Class 2 contributions for which P is liable in respect of any contribution weeks in that tax year; and
- (b) make a return in such form as may be approved by HMRC.

(5) If P is entitled to pay a Class 2 contribution under section 11(6) of the Act, P may—

- (a) make a return in such form as may be approved by HMRC; and
- (b) pay the contribution.

(6) P must keep such records as may be necessary for the purposes of calculating P's—

- (a) relevant profits from the employment for the purposes of section 11(2) of the Act; and
- (b) liability or, as the case may be, entitlement to pay a Class 2 contribution

for the relevant tax year and preserve such records until the sixth anniversary of the 31st January next following the end of the relevant tax year.”.

Amendment of regulation 151

16. In regulation 151 (option to pay class 2 contribution)—

- (a) omit paragraph (a); and
- (b) in paragraph (b) for “such a” substitute “ a Class 2”.

Amendment of regulation 152

17. In regulation 152(b) (special provision as to residence, rate, annual maximum and method of payment) for “11(1)” substitute “11(2)”.

Revocation of regulations and consequential amendments

18.—(1) Omit—

- (a) the definitions of “official error” and “service provider” in regulation 1(2) (interpretation)(a);
- (b) regulations 44 to 47;
- (c) regulation 50B (class 3 contributions: tax years 1993-94 to 2007-08)(b);
- (d) regulation 61A (voluntary class 2 contributions: tax years 1993-94 to 2007-08)(c);
- (e) regulation 65ZA (amounts of class 2 and 3 contributions in certain cases where earnings removed)(d);
- (f) regulation 65C (late payment of voluntary class 2 and 3 contributions for tax year 2005-06)(e);
- (g) regulation 65D (late payment of voluntary class 2 and 3 contributions for tax year 2006-07)(f);
- (h) paragraphs (3) to (8) of regulation 87 (notification of commencement or cessation of payment of class 2 or class 3 contributions on or before 5th April 2009); and
- (i) regulations 87B to 87G (penalty for failure to notify and related provisions)(a).

(a) The definitions of “official error” and “service provider” were inserted by S.I 2007/2520. The definition of “official error” was amended by S.I. 2008/2683.

(b) Regulation 50B was inserted by S.I. 2007/2520.

(c) Regulation 61A was inserted by S.I. 2007/2520.

(d) Regulation 65ZA was inserted by S.I. 2007/2520

(e) Regulation 65C was inserted by S.I. 2008/607.

(f) Regulation 65D was inserted by S.I. 2008/3099.

(2) In regulation 48(3)(b) (class 3 contributions) omit “, 50B”(b).

(3) In regulation 61B (voluntary class 2 contributions: tax years 2006-07 to 2015-16: unavailability of pension payments 2013-14 to 2016-17)(c) for “regulations 61 and 61A” substitute “regulation 61”.

PART 2

Miscellaneous Amendments

Amendment of the Income Support (General) Regulations 1987

19. Regulation 39(2)(a) (deduction of tax and contributions for self-employed earners) of the Income Support (General) Regulations 1987(d) is amended as follows—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Child Support (Maintenance Assessments and Special Cases) Regulations 1992

20. In paragraphs 2A(4)(a) and 3(6)(a) of Schedule 1 (Calculation of N and M) to the Child Support (Maintenance Assessments and Special Cases) Regulations 1992(e) for “section 11(1) or, as the case may be, (3)” substitute “section 11(2) or, as the case may be, (8)”.

Amendment of the Jobseeker’s Allowance Regulations 1996

21. Regulation 102(3)(a) (deduction of tax and contributions for self-employed earners) of the Jobseeker’s Allowance Regulations 1996(f) is amended as follows—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Social Security Benefit (Computation of Earnings) Regulations 1996

22. Regulation 14(2)(a) (deduction of tax and contributions for self-employed earners) of the Social Security Benefit (Computation of Earnings) Regulations 1996(g) is amended as follows—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

(a) Regulations 87B to 87G were inserted by S.I. 2009/600.
(b) Regulation 48(3)(b) was amended by S.I. 2007/2520 and S.I. 2013/622.
(c) Regulation 61B was inserted by S.I. 2013/622 and amended by S.I. 2013/718.
(d) S.I. 1987/1967; relevant amending instrument is S.I. 1993/2119.
(e) S.I. 1992/1815; revoked with savings by S.I. 2001/155 and S.I. 2012/2785. Paragraph 2A of Schedule 1 was inserted by S.I. 1999/977. Paragraph 3(6)(a) of Schedule 1 was amended by S.I. 1995/1045.
(f) S.I. 1996/207; regulation 102 was substituted by S.I. 2013/2536.
(g) S.I. 1996/2745; relevant amending instrument is S.I. 1999/3178.

Amendment of the Child Support (Maintenance Calculations and Special Cases) Regulations 2000

23. Paragraph 7(5)(a) (net weekly income of non-resident parent as a self-employed earner) of the Schedule to the Child Support (Maintenance Calculations and Special Cases) Regulations 2000(a) is amended as follows—

- (a) for “11(1)” in each instance where it appears substitute “11(2)”; and
- (b) for “(3)” in each instance where it appears substitute “(8)”.

Amendment of the Housing Benefit Regulations 2006

24.—(1) The Housing Benefit Regulations 2006(b) are amended as follows.

(2) In regulation 34(c) (disregard of changes in tax, contributions etc)(c) for “small earnings exception” substitute “small profits threshold”.

(3) In regulation 39(2)(a) (deduction of tax and contributions of self-employed earners)(d)—

- (a) for “11(1)” substitute “11(2)”; and
- (b) for “11(3)” substitute “11(8)”; and
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006

25.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(e) are amended as follows.

(2) In regulation 34(c) (disregard of changes in tax, contributions etc)(f) for “small earnings exception” substitute “small profits threshold”.

(3) In regulation 40(2)(a) (deduction of tax and contributions of self-employed earners)(g)—

- (a) for “11(1)” substitute “11(2)”; and
- (b) for “11(3)” substitute “11(8)”; and
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Employment and Support Allowance Regulations 2008

26. Regulation 99(3)(a) (deduction of tax and contributions for self-employed earners) of the Employment and Support Allowance Regulations 2008(h) is amended as follows—

- (a) for “11(1)” substitute “11(2)”; and
- (b) for “11(3)” substitute “11(8)”; and
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Universal Credit Regulations 2013

27. In regulation 57(2)(a)(i) (self-employed earnings) of the Universal Credit Regulations 2013(i) for “payable under section 11(1) or (3)” substitute “under section 11(2), (6) or (8)”.

(a) S.I. 2001/155; revoked with savings by S.I. 2012/2785.
(b) S.I. 2006/213.
(c) Relevant amending instrument is S.I. 2014/213.
(d) Relevant amending instrument is S.I. 2014/213.
(e) S.I. 2006/214.
(f) Relevant amending instrument is S.I. 2014/213.
(g) Relevant amending instrument is S.I. 2014/213.
(h) S.I. 2008/794.
(i) S.I. 2013/376.

Amendment of the Jobseeker's Allowance Regulations 2013

28. Regulation 62(3)(a) (deduction of tax and contributions for self-employed earners) of the Jobseeker's Allowance Regulations 2013(a) is amended as follows—

- (a) for "11(1)" substitute "11(2)";
- (b) for "11(3)" substitute "11(8)"; and
- (c) for "small earnings exception" substitute "small profits threshold".

Amendment of the Employment and Support Allowance Regulations 2013

29. Regulation 84(3)(a) (deduction of tax and contributions for self-employed earners) of the Employment and Support Allowance Regulations 2013(b) is amended as follows—

- (a) for "section 11(1) or, as the case may be, (3)" substitute "section 11(2) or, as the case may be, (8)"; and
- (b) for "small earnings exception" substitute "small profits threshold".

Revocations

30. The regulations specified in column (1) of the Schedule are revoked or amended to the extent mentioned in column (3) of the Schedule.

Name
Name

[Date] Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE

<i>Column (1)</i> <i>Regulations Amended</i>	<i>Column (2)</i> <i>References</i>	<i>Column (3)</i> <i>Extent of amendment</i>
The Social Security (Amendment) (No. 8) Regulations 2007	2007/2520	The whole of the regulations
The Social Security (Amendment) (No. 2) Regulations 2008	2008/607	Omit regulation 3
The Social Security (Amendment) (No. 6) Regulations 2008	2008/3099	The whole of the regulations
The Social Security (Amendment) (No. 3) Regulations 2009	2009/600	Omit regulation 5

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend certain Statutory Instruments in consequence of certain provisions of Schedule 1 to the National Insurance Contributions Act 2015 ("the 2015 Act") coming into force. Paragraph 3 of Schedule 1 to the 2015 Act substitutes section 11 of the Social Security

(a) S.I. 2013/378.
(b) S.I. 2013/379.

Contributions and Benefits Act 1992 (c.4), which relates to liability for Class 2 National Insurance contributions. From 6 April 2015 self-employed earners with profits in a tax year of £5,965 or over will pay Class 2 contributions via the self-assessment system.

Consequential amendments are made to the Social Security (Contributions) Regulations 2001 in order to ensure that provisions for payment and collection for those outside the SA system are maintained.

Consequential amendments are made to the Income Support (General) Regulations 1987 (1987/1067), the Child Support (Maintenance Assessments and Special Cases) Regulations 1992 (S.I. 1992/1815), the Jobseeker's Allowance Regulations 1996 (S.I. 1996/207), the Social Security Benefit (Computation of Earnings) Regulations 1996 (S.I. 1996/2745), the Child Support (Maintenance Calculations and Special Cases) Regulations 2000 (S.I. 2001/155), the Housing Benefit Regulations 2006 (S.I. 2006/213), the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/214), the Employment and Support Allowance Regulations 2008 (S.I. 2008/794), the Universal Credit Regulations 2013 (S.I. 2013/376), the Jobseeker's Allowance Regulations 2013 (S.I. 2013/378) and the Employment and Support Allowance Regulations 2013 (S.I. 2013/379), in particular so as to align the language and legislative references with those contained in the 2015 Act .

An impact assessment has not been produced for this instrument as it has no impact on businesses and civil society organisations. The instrument has no impact on the public sector.