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STATUTORY RULES OF NORTHERN IRELAND

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**2016 No. 409**

**The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2016**

**Amendment of the Social Security (Credits) Regulations**

**3.—(1)** The Social Security (Credits) Regulations (Northern Ireland) 1975<sup>(1)</sup> are amended in accordance with paragraphs (2) and (3).

(2) In regulation 7B(2)<sup>(2)</sup> (credits for disability element of working tax credit)—

(a) at the end of sub-paragraph (a) omit “or”;

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act<sup>(3)</sup> (Class 2 contributions), who would otherwise be liable to pay a Class 2 contribution; or

(c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001<sup>(4)</sup> (exception from Class 2 contributions).”.

(3) In regulation 7C(1)<sup>(5)</sup> (credits for working tax credit<sup>(6)</sup>)—

(a) at the end of sub-paragraph (a) omit “or”;

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner—

(i) whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act, who would otherwise be liable to pay a Class 2 contribution; or

(ii) who is excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001.”.

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(1) S.R. 1975 No. 113; relevant amending Regulations are S.R. 1991 No. 528, S.R. 2001 No. 108 and S.R. 2003 No. 195  
(2) Regulation 7B was inserted by regulation 3 of S.R. 1991 No. 528 and paragraph (2) was amended by paragraph 1(c) and (d) of Schedule 4 to S.R. 2003 No. 195  
(3) Section 11(4) was substituted by paragraph 12 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5)  
(4) S.I. 2001/1004; regulation 43 was amended by regulation 3 of S.I. 2002/2924 and regulation 4 of S.I. 2015/478  
(5) Regulation 7C was inserted by regulation 2 of S.R. 1995 No. 479 and paragraph (1) was amended by regulation 3(6) of S.R. 2001 No. 108 and paragraph 1(e)(i) and (ii) of Schedule 4 to S.R. 2003 No. 195  
(6) The heading to regulation 7C was amended by paragraph 1(d) of Schedule 4 to S.R. 2003 No. 195