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STATUTORY INSTRUMENTS

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**2005 No. 166**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2005**

<i>Made</i>	- - - -	<i>1st February 2005</i>
<i>Laid before Parliament</i>		<i>1st February 2005</i>
<i>Coming into force</i>	- -	<i>6th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by sections 5, 122(1) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and sections 5, 121(1) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup> make the following Regulations:

**Citation and commencement**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2005.

(2) These Regulations shall come into force on 6th April 2005.

**Amendments to the Social Security (Contributions) Regulations 2001**

2. The Social Security (Contributions) Regulations 2001<sup>(3)</sup> are amended as follows.

3. Amend regulation 10 (earnings limits and thresholds)<sup>(4)</sup> as follows—

- (a) for “2004” substitute “2005”;
- (b) in paragraph (a) for “£79” substitute “£82”;
- (c) in paragraph (b) for “£610” substitute “£630”; and
- (d) in paragraphs (c) and (d) for “£91” substitute “£94”.

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(1) 1992 c. 4; section 5 was substituted by paragraph 1 of Part 1 of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 122(1) is cited because of the meaning given to “prescribe”. Section 175(4) was substituted by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2).

(2) 1992 c. 7; section 5 was substituted by paragraph 1 of Part 1 of Schedule 10 to the Welfare Reform and Pensions Act 1999. Section 121(1) is cited because of the meaning given to “prescribe”. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(3) S.I. 2001/1004: relevant amending instruments are S.I. 2002/238, 2003/193 and 2004/220.

(4) Regulation 10 was amended by regulation 3 of S.I. 2002/238, regulation 5 of S.I. 2003/193 and regulation 3 of S.I. 2004/220.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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4. Amend regulation 11(3) (prescribed equivalents)( ) as follows -
  - (a) in paragraph (a) for “£395” substitute “£408”; and
  - (b) in paragraph (b) for “£4,745” substitute “£4,895”.

1st February 2005

*Nick Ainger*  
*Joan Ryan*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004: “the principal Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 introduces the changes made to the principal Regulations.

Regulation 3 amends regulation 10 of the principal Regulations to specify the levels of the lower and upper earnings limits for primary Class 1 contributions and the primary and secondary thresholds for primary and secondary Class 1 contributions for the tax year beginning 6th April 2005.

Regulation 4 amends regulation 11(3) of the principal Regulations to provide for the equivalents of the primary and secondary thresholds where the earnings period is a month or a year.

These regulations do not impose any new costs on business.