

2005 No. 3130

SOCIAL SECURITY
CIVIL PARTNERSHIP

**The Social Security (Contributions) (Amendment No. 6)
Regulations 2005**

<i>Made</i> - - - -	<i>10th November 2005</i>
<i>Laid before Parliament</i>	<i>11th November 2005</i>
<i>Coming into force</i> - -	<i>5th December 2005</i>

The Treasury, in exercise of the powers conferred by section 3(2), (2A) and (3) of the Social Security Contributions and Benefits Act 1992(a) and now exercisable by them, with the concurrence of the Secretary of State, and in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and now exercisable by them, with the concurrence of the Department for Social Development (c), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 6) Regulations 2005 and shall come into force on 5th December 2005.

Amendment of the Social Security (Contributions) Regulations 2001

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

3.—(1) Amend regulation 20 (joint employment of husband and wife) as follows.

(2) For the heading substitute—

“Joint employment of spouses or civil partners”.

(3) In the regulation for “a husband and wife” substitute “spouses or civil partners”.

4.—(1) Amend regulation 27 (payments to directors which are to be disregarded)(e) as follows.

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- (a) 1992 c. 4. Section 3 has been amended: the relevant amendments are those made by section 48 of the Social Security Act 1998 (c. 14) and paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (b) 1992 c. 7. Section 3 has been amended: the relevant amendments are those made by article 45 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10) and paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
- (c) The functions of the Department of Health and Social Services for Northern Ireland 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. 1999 No. 481).
- (d) S.I. 2001/1004: relevant amendments are made by S.I. 2004/770.
- (e) Paragraph (5) was amended by regulation 5 of S.I. 2004/770.

(2) In paragraph (5)(c)(ii) after “spouse,” insert “civil partner,”.

5.—(1) Amend Part 8 of Schedule 3(travelling, relocation and other expenses and allowances of the employment) as follows.

(2) In the heading of paragraph 4C(a), and in sub-paragraph (2)(a) of that paragraph, after “spouse’s” insert “, civil partner’s”.

(3) For the heading of paragraph 5 substitute—

“Travel costs and expenses of non-domiciled employee or the employee’s spouse, civil partner or child where duties performed in the United Kingdom”.

(4) In paragraph 5(a) after “spouse” insert “, civil partner”.

*Vernon Coaker
Gillian Merron*

10th November 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs
Signed by authority of the Secretary of State

Philip A Hunt
Parliamentary Under Secretary of State,
Department for Work and Pensions

8th November 2005

The Department for Social Development concurs.
Sealed with the Official Seal of the Department for Social Development on 4th November 2005



John O’Neill
Senior Officer of the Department for Social Development

(a) Paragraphs 4A to 4D and a new paragraph 5 were substituted for the original paragraphs 4 and 5 by regulation 28(6)(c) of S.I. 2004/770.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) in consequence of the coming into force on 5th December 2005 of the main provisions of the Civil Partnership Act 2004 (c. 33).

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 introduces the amendments.

Regulations 3 and 4 make amendments to the principal Regulations to secure equality of treatment between civil partners and spouses in the application of the National Insurance contributions régime.

These Regulations do not impose new costs on business.

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