

**2006 No. 1530**

**SOCIAL SECURITY**

**The Social Security (Categorisation of Earners) (Amendment)  
Regulations 2006**

<i>Made</i> - - - -	<i>13th June 2006</i>
<i>Laid before Parliament</i>	<i>14th June 2006</i>
<i>Coming into force</i> - -	<i>5th July 2006</i>

The Treasury make the following Regulations, in exercise of the powers conferred by sections 2(2)(a) and (2A) of the Social Security Contributions and Benefits Act 1992(a):

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Categorisation of Earners) (Amendment) Regulations 2006 and shall come into force on 5th July 2006.

**Amendment of Schedule 1 to the Social Security (Categorisation of Earners) Regulations**

2.—(1) Part 3 of Schedule 1 to the Social Security (Categorisation of Earners) Regulations 1978(b) is amended as follows.

(2) In paragraph 12 (employment as member of an international headquarters or defence organisation designated under section 1 of the International Headquarters and Defence Organisations Act 1964(c)), for the words following “the Crown” in sub-paragraph (a) of the entry in column (B) substitute—

“—

- (i) raised in the United Kingdom; or
- (ii) having its depot or headquarters in the United Kingdom”.

(3) In paragraph 13(d) the entries in column (A) (employment as a Queen’s Gurkha Officer or as any other member of the Brigade of Gurkhas) and column (B) shall be omitted.

*Alan Campbell*  
*Frank Roy*

13th June 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1992 c.4. Section 2(2A) was substituted by section 81, paragraphs 1 and 2 to Schedule 11 of the Welfare Reform and Pension Act 1999 (c.30).  
(b) S.I. 1978/1689.  
(c) 1964 c. 5.  
(d) Paragraph 13 was inserted by regulation 3 of the Social Security (Categorisation of Earners) (Amendment) Regulations 1994/726.

## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Categorisation of Earners) Regulations 1978 (S.I. 1978/1689) (“the 1978 Regulations”)

Regulation 1 provides for citation and commencement.

Regulation 2 omits the entries in columns (A) and (B) in paragraph 13 from Part 3 of Schedule 1 to the 1978 Regulations. Part 3 of Schedule 1 contains a list of employments which are to be disregarded in relation to liability for National Insurance contributions. Column (a) of paragraph 13 refers to employment as a Queen’s Gurkha officer or as any other member of the Brigade of Gurkhas of a person who was recruited for that Brigade in Nepal. The effect of this regulation is that Gurkhas recruited in Nepal will be liable to pay National Insurance Contributions in the same way as other serving member of the UK armed forces. The Ministry of Defence will also become liable to pay secondary National Insurance Contributions on the Gurkhas’ earnings. Regulation 2 also amends (as a consequence of the removal of paragraph 13) the entry in column (B), subparagraph (a) in paragraph 12 of the Schedule. The effect of the amendment is that the exemption conferred in relation to members of visiting forces and international defence organisations does not extend to members of the naval, military air forces of the Crown, if the force is raised in the United Kingdom or has its depot or headquarters in the United Kingdom. The Gurkhas, though raised in Nepal, now have their depot in the United Kingdom.

These Regulations do not impose any new costs on business.

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