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STATUTORY INSTRUMENTS

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**2006 No. 883**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2006**

<i>Made</i>	- - - -	<i>22nd March 2006</i>
<i>Laid before Parliament</i>		<i>22nd March 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Treasury, in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(1), 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(2), with the concurrence of the Department for Social Development so far as required, make the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations 2006 and shall come into force on 6th April 2006.

**Amendment of the Social Security (Contributions) Regulations 2001**

2.—(1) Amend the Social Security (Contributions) Regulations 2001(3) as follows.

(2) In paragraph 7(3) of Part 5 of Schedule 3 (non-cash vouchers disregarded in the computation of earnings: qualifying childcare vouchers), in the definition of E for “£50” substitute “£55”.

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(1) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 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).

(3) S.I. 2001/1004, amended by S.I. 2005/778; there are other amending instruments but none is relevant.

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**Status:** This is the original version (as it was originally made).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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22nd March 2006

*Tom Watson*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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

22nd March 2006

*Stephen C Timms*  
Minister of State,  
Department for Work and Pensions

The Department for Social Development concurs.  
Sealed with the Official Seal of the Department for Social Development on 22nd March 2006

L.S.

*John O'Neill*  
A senior officer of the  
Department for Social Development

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## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004).

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

Regulation 2 amends paragraph 7(3) of Part 5 of Schedule 3 to the 2001 Regulations by increasing the maximum value of E from £50 to £55. The effect is to increase the maximum value of childcare vouchers which may be disregarded in computing an earner's earnings for the purposes of Class 1 National Insurance contributions.

These Regulations do not impose new costs on business.