
STATUTORY INSTRUMENTS

2007 No. 1057

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2007**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2007 and shall come into force on 6th April 2007.

(2) These Regulations, other than regulation 2(3)(b), have effect in relation to times on and after 2nd December 2004.

(3) Regulation 2(3)(b) has effect in relation to times on and after 20th July 2005.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Regulation 22 of the Social Security (Contributions) Regulations 2001(1) is amended as follows.

(2) In paragraph (1) for “(8)” substitute “(10)”.

(3) In paragraph (7), in the words after sub-paragraph (b)—

(a) after “this paragraph” insert “and paragraphs (9) and (10)”; and

(b) omit “by Schedule 22” to the end.

(4) After paragraph (8) add—

“(9) The amount specified in this paragraph is any amount—

(a) which, by reason of the operation of Schedule 2 to the Finance (No. 2) Act 2005, counts as employment income of the employed earner under any of Chapters 2 to 4 of Part 7 of ITEPA 2003; and

(b) where the relevant date for that income determined under section 698(6) of ITEPA 2003 (whether or not the PAYE Regulations apply to that income) is on or after 2nd December 2004 and before 20th July 2005.

(10) The amount specified in this paragraph is any amount—

(a) which by virtue of the operation of section 92 of the Finance Act 2006 counts as employment income of the employed earner under any of Chapters 2 to 4 of Part 7 of ITEPA 2003; and

(b) where the relevant date for that income determined under section 698(6) of ITEPA 2003 (whether or not the PAYE Regulations apply to that income) is on or after 2nd December 2004 and before 19th July 2006.”.

(1) [S.I. 2001/1004](#); regulation 22(1) was amended by regulation 4(2) of [S.I. 2002/307](#) and regulation 5(3) of [S.I. 2003/2085](#), and regulation 22(7) and (8) were substituted by regulation 5(4) of [S.I. 2003/2085](#).

Status: This is the original version (as it was originally made).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

29th March 2007

Claire Ward
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 for Works and Pensions

29th March 2007

James Purnell
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 the 28th day of March 2007.



John O'Neill
A Senior Officer of the Department for Social
Development