

2015 No. 342

SOCIAL SECURITY

**The Social Security (Maternity Allowance) (Earnings)
(Amendment) Regulations 2015**

<i>Made</i>	- - - -	<i>23rd February 2015</i>
<i>Laid before Parliament</i>		<i>26th February 2015</i>
<i>Coming into force</i>	- -	<i>6th April 2015</i>

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by sections 35A(4) and (5) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992(a).

This instrument contains only regulations made by virtue of, or consequential upon, section 2 of and Schedule 1 to the National Insurance Contributions Act 2015(b) and is made before the end of the period of 6 months beginning with the coming into force of that enactment(c).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Maternity Allowance) (Earnings) (Amendment) Regulations 2015 and come into force on 6th April 2015.

(2) These Regulations have effect for women with an expected week of confinement beginning on or after 12th July 2015.

Amendment of the Social Security (Maternity Allowance) (Earnings) Regulations 2000

2. The Social Security (Maternity Allowance) (Earnings) Regulations 2000(d) are amended as follows—

- (a) in regulation 1 (citation, commencement and interpretation), in paragraph (2) omit the definition of “certificate of small earnings exception”;
- (b) in regulation 3 (specified payments for self-employed earners)—
 - (i) in paragraph (a) omit the words “and she does not hold a certificate of small earnings exception in respect of that week”; and

(a) 1992 c. 4. Section 35A was inserted by section 53(3) of the Welfare Reform and Pensions Act 1999 (c. 30) and was amended by the National Insurance Contributions Act 2015 (c. 5), Schedule 1, paragraph 6. Section 175 was amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 3, paragraph 29. See section 122(1) of the Social Security Contributions and Benefits Act 1992 (c. 4) for the meaning of “prescribe”.

(b) 2015 c. 5.

(c) See section 173(5) of the Social Security Administration Act 1992 (c. 5).

(d) S.I. 2000/688; amended by S.I. 2002/2690, other amending instruments are not relevant.

- (ii) in paragraph (b) for the words “,where she holds a certificate of small earnings exception” substitute “if she could have paid but has not paid such a contribution”.

Signed by authority of the Secretary of State for Work and Pensions

23rd February 2015

Steve Webb
Minister of State
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Maternity Allowance) (Earnings) Regulations 2000 (“the principal Regulations”) in consequence of section 2 of and Schedule 1 to the National Insurance Contributions Act 2015. The principal Regulations provide for payments which are, or are to be treated as, earnings for the purpose of determining entitlement to maternity allowance under the Social Security Contributions and Benefits Act 1992.

Regulation 2 makes amendments to regulations 1(2) and 3 of the principal Regulations in order to remove references to “certificate of small earnings exception”, as these certificates no longer exist. These certificates have been abolished under provisions in the National Insurance Contributions Act 2015.

An impact assessment has not been prepared for these Regulations. These Regulations are part of a package of legislative measures and the relevant impact assessment is the *Tax Information and Impact Note about changes to the collection of Class 2 National Insurance contributions*, published on 17 July 2014. A copy can be obtained from Her Majesty’s Revenue and Customs, National Insurance Policy Team, Room 1C/17, 100 Parliament Street, London, SW1A 2BQ.

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£4.25

UK2015022328 02/2015 19585

<http://www.legislation.gov.uk/id/uksi/2015/342>

ISBN 978-0-11-113030-8



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