

---

STATUTORY INSTRUMENTS

---

**2018 No. 120**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2018**

<i>Made</i>	- - - -	<i>31st January 2018</i>
<i>Laid before Parliament</i>		<i>1st February 2018</i>
<i>Coming into force</i>	- -	<i>6th April 2018</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 3(2) and (3), 4(6), 10(9)(a) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and sections 3(2) and (3), 4(6), 10(9)(a) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup> and now exercisable by them.

The Secretary of State and the Department for Communities concur in the making of regulations 3 to 7 of these Regulations.

- 
- (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) (“the Transfer Act”), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State. Section 4(6) was substituted by section 74(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19) (“CSPSSA 2000”) and amended by paragraph 172(4) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (“ITEPA 2003”). Section 10(9)(a) was substituted by section 74(2) of CSPSSA 2000 and amended by paragraph 174(12) of Schedule 6 to ITEPA 2003. Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Transfer Act.
- (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 1999 Order”), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services. Section 4(6) was substituted by section 78(3) of CSPSSA 2000 and amended by paragraph 193(4) of Schedule 6 to ITEPA 2003. Section 10(9)(a) was substituted by section 78(2) of CSPSSA 2000 and amended by paragraph 195(12) of Schedule 6 to ITEPA 2003. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the 1999 Order. The functions of the Department of Health and Social Services under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“SSCB(NI)A 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. (NI) 1999 No. 481). The Department for Social Development was renamed as the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)) and section 1(12) of that Act provided for existing functions to apply.