
STATUTORY INSTRUMENTS

2018 No. 363

SOCIAL SECURITY

**The Social Security (Contributions) (Re-rating)
Consequential Amendment Regulations 2018**

<i>Made</i>	- - - -	<i>12th March 2018</i>
<i>Laid before Parliament</i>		<i>14th March 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 117(1) and 175(3) of the Social Security Contributions and Benefits Act 1992(1) and by sections 117(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2).

The Secretary of State and the Department for Communities concur in the making of these Regulations.

These Regulations contain only provisions in consequence of an instrument made under section 141 of the Social Security Administration Act 1992(3) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(4).

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2018.

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- (1) 1992 c. 4. Section 117(1) was amended by paragraph 68 of Schedule 7 to the Social Security Act 1998 (c. 14) and by paragraph 23 of Schedule 3, and paragraph 6 of Schedule 7, to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”).
- (2) 1992 c. 7. Section 117(1) was amended by paragraph 50 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services 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). 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.
- (3) 1992 c. 5. Section 141 was amended by paragraph 44 of Schedule 3 to the Transfer Act, paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) and paragraph 20 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5) (“the NICA 2015”).
- (4) 1992 c. 8. Section 129 was relevantly amended by paragraph 43 of Schedule 3 to the Transfer Order.

Status: This is the original version (as it was originally made).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

(2) These Regulations come into force on 6th April 2018 immediately after the coming into force of the Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2018⁽⁵⁾.

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001⁽⁶⁾ (modification of provisions of the Social Security Contributions and Benefits Act 1992 in relation to share fishermen), for “£3.50” substitute “£3.60”.

*Paul Maynard
David Rutley*

Two of the Lords Commissioners of Her Majesty’s Treasury

12th March 2018

The Secretary of State concurs.
Signed by authority of the Secretary of State for Work and Pensions

*Guy Opperman
Minister of State*

Department for Work and Pensions

12th March 2018

The Department for Communities concurs.
Sealed with the Official Seal of the Department for Communities on 9th March 2018



Anne McCleary

A senior officer of the Department for Communities

(5) [S.I. 2018/337](#).

(6) [S.I. 2001/1004](#). Regulation 125(c) was amended by paragraph 33 of Schedule 1 to the NICA 2015. The amount specified in that regulation was last substituted by regulation 2 of [S.I. 2017/416](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the Contributions Regulations”) with effect from 6th April 2018. They are made in consequence of annual regulations setting the rate at which Class 2 National Insurance contributions are payable and which are made under section 141 of the Social Security Administration Act 1992 (c. 5) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Regulation 2 amends regulation 125(c) of the Contributions Regulations, by increasing the special rate of any Class 2 National Insurance contribution payable by share fishermen from £3.50 to £3.60.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it relates to routine changes to rates, limits and thresholds.