
STATUTORY INSTRUMENTS

2014 No. 3159

The Social Security Contributions (Limited Liability Partnership) Regulations 2014

Citation, commencement, effect and extent

1.—(1) These Regulations may be cited as the Social Security Contributions (Limited Liability Partnership) Regulations 2014.

(2) These Regulations come into force on the day after the day on which they are made, and have effect for the tax year 2014–15 and subsequent tax years.

[^{F1}(2A) Regulations 2A, 2B and 2C have effect for the tax year 2015-16 and subsequent tax years.]

(3) Regulations [^{F2}2B,] 3 and 6 extend only to England and Wales and to Scotland and regulations [^{F3}2C,] 4 and 7 extend only to Northern Ireland.

Textual Amendments

- F1** Reg. 1(2A) inserted (6.4.2015) by [The Social Security Contributions \(Limited Liability Partnership\) \(Amendment\) Regulations 2015 \(S.I. 2015/607\)](#), regs. 1, **3(a)**
- F2** Word in reg. 1(3) inserted (6.4.2015) by [The Social Security Contributions \(Limited Liability Partnership\) \(Amendment\) Regulations 2015 \(S.I. 2015/607\)](#), regs. 1, **3(b)(i)**
- F3** Word in reg. 1(3) inserted (6.4.2015) by [The Social Security Contributions \(Limited Liability Partnership\) \(Amendment\) Regulations 2015 \(S.I. 2015/607\)](#), regs. 1, **3(b)(ii)**

Changes to legislation:

There are currently no known outstanding effects for the The Social Security Contributions (Limited Liability Partnership) Regulations 2014, Section 1.