
STATUTORY INSTRUMENTS

2016 No. 1145

The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016

Amendment of the Social Security (Credits) Regulations 1975

- 3.**—(1) The Social Security (Credits) Regulations 1975(1) are amended as follows.
- (2) In regulation 7B(2) (credits for disability element of working tax credit)(2)—
- (a) after sub-paragraph (a) omit “or”; and
 - (b) for sub-paragraph (b) substitute—
 - “(b) a self-employed earner whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act(3), who would otherwise be liable to pay a Class 2 contribution; or
 - (c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001(4).”.
- (3) In regulation 7C(1) (credits for working tax credit)(5)—
- (a) after sub-paragraph (a) omit “or”; and
 - (b) for sub-paragraph (b) substitute—
 - “(b) a self-employed earner—
 - (i) whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act, who would otherwise be liable to pay a Class 2 contribution; or
 - (ii) who is excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001.”.

(1) [S.I. 1975/556](#).

(2) Regulation 7B was inserted by [S.I. 1991/2772](#) and amended by [S.I. 1996/2367](#) and [2003/455](#).

(3) Section 11 was substituted by section 2 of, and paragraph 3 of Schedule 1 to the National Insurance Contributions Act 2015 ([c.5](#)) with effect for the tax year 2015-16 and subsequent tax years.

(4) [S.I. 2001/1004](#). Regulation 43 was amended by [S.I. 2002/2924](#) and [2015/478](#).

(5) Regulation 7C was inserted by [S.I. 1995/2558](#), relevant amending instruments are [S.I. 2000/1483](#) and [2003/455](#).