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STATUTORY INSTRUMENTS

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**2023 No. 186**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>21st February 2023</i>
<i>Laid before Parliament</i>		<i>23rd February 2023</i>
<i>Coming into force</i>	- -	<i>16th March 2023</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup>, and section 3(2) and (3) 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 these Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2023 and come into force on 16th March 2023.

**Amendment of the Social Security (Contributions) Regulations 2001**

2. In Part 10 of Schedule 3 to the Social Security (Contributions) Regulations 2001 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)<sup>(3)</sup>, after paragraph 25 insert—

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(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), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State.

(2) 1992 c. 7 (“the 1992 NI Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671 so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland. The functions of the Department of Health and Social Services for Northern Ireland under the 1992 NI Act 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 the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) (2016 c. 5 (N.I.)).

(3) S.I. 2001/1004, relevant amending instruments are S.I. 2011/225, 2014/3159.

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*Status: This is the original version (as it was originally made).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

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*“Post Office Horizon compensation payments*

26.—(1) A payment of compensation made by Post Office Limited to a person in respect of a historic conviction that was quashed because it involved evidence from the Horizon system.

(2) A payment of compensation made by the Department for Business and Trade to a person who was a party to a claim against Post Office Limited in respect of the Horizon system that was subject to a group litigation order.

(3) In this paragraph—

“the Horizon system” means any version of the computer system used by Post Office Limited known as Horizon, Horizon Legacy, Horizon Online or HNG-X;

“Post Office Limited” means the private company limited by shares incorporated and registered in England and Wales with company number 02154540.”

*Amanda Solloway  
Steve Double*

Two of the Lords Commissioners of His Majesty’s Treasury

21st February 2023

The Secretary of State concurs.

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

*Guy Opperman*

Minister of State for Employment  
Department for Work and Pensions

21st February 2023

The Department for Communities concurs.

Sealed with the Official Seal of the Department for Communities on 21st February 2023.



*Anne McCleary*

A senior officer of the Department for Communities

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide that Overturned Historical Conviction compensation payments and Group Litigation Order compensation payments will be disregarded in the calculation of earnings for the purpose of establishing liability to Class 1 National Insurance contributions.

Overturned Historical Conviction compensation payments are made by Post Office Limited to people who have had a conviction quashed because it involved evidence from the Horizon system. Group Litigation Order compensation payments are made by the Department for Business and Trade to the people who were a party to a claim against Post Office Limited in respect of the Horizon system that was subject to a group litigation order.

A Tax Information and Impact Note has not been prepared for this instrument because it contains no substantive changes to NICs policy.