

2023 No. 330

SOCIAL SECURITY

**The Social Security (Contributions) (Re-rating) Consequential
Amendment Regulations 2023**

| | |
|-------------------------------|------------------------|
| <i>Made</i> - - - - | <i>14th March 2023</i> |
| <i>Laid before Parliament</i> | <i>16th March 2023</i> |
| <i>Coming into force</i> - - | <i>6th April 2023</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(a) and by sections 117(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

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

These Regulations contain only provisions consequential on the making of an instrument under section 141 of the Social Security Administration Act 1992(c) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(d).

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2023.

(2) These Regulations come into force on 6th April 2023 immediately after the coming into force of the Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2023(e).

(a) 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”).

(b) 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 the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).

(c) 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”).

(d) 1992 c. 8. Section 129 was relevantly amended by paragraph 43 of Schedule 3 to the Transfer Order.

(e) S.I. 2023/236.

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001(a) for the figure “£3.80” substitute “£4.10”.

Steve Double
Andrew Stephenson

14th March 2023

Two of the Lords Commissioners of His Majesty’s Treasury

The Secretary of State concurs.

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

Guy Opperman
Minister of State for Employment
Department for Work and Pensions

14th March 2023

The Department for Communities concurs.

Sealed with the Official Seal of the Department for Communities on 14th March 2023



Anne McCleary
A senior officer of the Department for Communities

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 2023. 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 £3.80 to £4.10.

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.

© Crown copyright 2023

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty’s Stationery Office and King’s Printer of Acts of Parliament.

(a) S.I. 2001/1004. Regulation 125(c) was amended by paragraph 33(1) of Schedule 1 to the NICA 2015. The figure in that regulation was last substituted by S.I. 2022/306.

£4.90

<http://www.legislation.gov.uk/id/uksi/2023/330>

ISBN 978-0-34-824621-6



9 780348 246216