Draft Regulations laid before Parliament under section 176(1)(zb) of the Social Security Contributions and Benefits Act 1992 and section 172(11ZB) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2010 No. 0000

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations 2010

Made - - - -	***
Coming into force - -	*6th April 2010*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 5(1) and 5(6) and 175(3) of the Social Security Contributions and Benefits Act 1992 ("the Contributions Act")(**a**) and sections 5(1) and 5(6) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the Northern Ireland Contributions Act")(**b**).

In accordance with section 176(1)(zb) of the Contributions Act(**c**) and section 172(11ZB) of the Northern Ireland Contributions Act(**d**), a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2010.

(2) These Regulations shall come into force on 6th April 2010.

Amendments to the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(**e**) are amended as follows.

3. Amend regulation 10 (earnings limits and thresholds)(**f**) as follows—

(**a**) 1992 c. 4. Section 5 was substituted by paragraph 1 of Part 1 of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c. 30) and section 5(1) was amended by section 1(1)(a) of, and Schedule 2 to, the National Insurance Contributions Act 2008 (c. 16) ("the Contributions Act 2008").

(**b**) 1992 c. 7. Section 5 was substituted by paragraph 1 of Part 1 of Schedule 10 to the Welfare Reform and Pensions Act 1999 and section 5(1) was amended by section 2(1)(a) of, and Schedule 2 to, the Contributions Act 2008. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**c**) Section 176(1)(zb) was inserted by section 1(2) of the Contributions Act 2008.

(**d**) Section 172(11ZB) was inserted by section 2(2) of the Contributions Act 2008.

(**e**) S.I. 2001/1004, amended by S.I. 2009/591; there are other amending instruments but none is relevant.

(**f**) Regulation 10 was amended by regulation 3 of S.I. 2009/591; there are other amending instruments but none is relevant.

(a) for "2009" substitute "2010"; and

(b) in paragraph (a) for "£95" substitute "£97".

Name
Name

Date — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 ("the principal Regulations").

Regulation 2 introduces the changes made to the principal Regulations.

Regulation 3 amends regulation 10 of the principal Regulations to specify the levels of the lower and upper earnings limits for primary Class 1 contributions and the primary and secondary thresholds for primary and secondary Class 1 contributions for the tax year beginning 6th April 2010. Apart from the lower earnings limit, these remain unchanged.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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