STATUTORY INSTRUMENTS

2012 No. 816

SOCIAL SECURITY

The Social Security (Categorisation of Earners) (Amendment) Regulations 2012

Made - - - -	*13th March 2012*
Laid before Parliament	*14th March 2012*
Coming into force - -	*6th April 2012*

The Treasury, in exercise of the powers conferred by sections 2(2)(b) and (2A), 7(2) and (3) and 175(4) of the Social Security Contributions and Benefits Act 1992(**a**) and sections 2(2)(b) and (2A), 7(2) and (3) and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**), make the following Regulations.

The Secretary of State concurs in the making of regulation 4 and the Department for Social Development(**c**) concurs in the making of regulation 8.

Citation and commencement

1. These Regulations may be cited as the Social Security (Categorisation of Earners) (Amendment) Regulations 2012 and shall come into force on 6th April 2012.

Amendment of the Social Security (Categorisation of Earners) Regulations 1978

2. The Social Security (Categorisation of Earners) Regulations 1978(**d**) are amended as follows.

3. In regulation 1(2) (citation, commencement and interpretation) omit the definition of "educational establishment".

4. In Part 1 of Schedule 1—

(a) in column A omit paragraph 4; and

(b) in column B omit paragraph 4.

(**a**) 1992 c. 4. Section 2(2A) was inserted by paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c.30). Section 7(2) was amended and subsection (3) inserted by paragraph 7 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c.11); and section 175(4) was amended by paragraph 29 of that Schedule.

(**b**) 1992 c. 7. Section 2(2A) was inserted by paragraph 10 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c.30). Section 7(2) was amended and subsection (3) inserted by paragraph 8 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**c**) The functions of the Department of Health and Social Services for Northern Ireland 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. (NI) 1999 No. 481).

(**d**) S.I. 1978/1689, amended by S.I. 1984/350; there are other amending instruments but none is relevant.

5. In Schedule 3 (employments in respect of which persons are treated as secondary Class 1 contributors)—

(a) in column A omit paragraph 6; and

(b) in column B omit paragraph 6.

Amendment of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978

6. The Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978(**a**) are amended as follows.

7. In regulation 1(2) (citation, commencement and interpretation) omit the definition of "educational establishment".

8. In Part 1 of Schedule 1—

(a) in column A omit paragraph 4; and

(b) in column B omit paragraph 4.

9. In Schedule 3 (employments in respect of which persons are treated as secondary Class 1 contributors)—

(a) in column A omit paragraph 5; and

(b) in column B omit paragraph 5.

Michael Fabricant
Brooks Newmark
13th March 2012 Two of the Lords Commissioners of Her Majesty's Treasury

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

Steve Webb
Minister of State
10th March 2012 Department for Work and Pensions

The Department for Social Development concurs.
Sealed with the Official Seal of the Department for Social Development on 5th March 2012

L.S.

Anne McCleary
5th March 2012 Senior Officer of the Department for Social Development

(**a**) S.R.1978 No. 401, amended by S.R. 1984 No. 81; there are other amending instruments but none are relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Categorisation of Earners) Regulations 1978 ("the principal Regulations") and the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 ("the principal NI Regulations") which provide, for the purposes of the Social Security Contributions and Benefits Act 1992 and the Social Security Contributions and Benefits (Northern Ireland) Act 1992, for persons in employments of certain descriptions to be treated as falling within a different category of earners, and specify the person who is to be treated as the secondary contributor in respect of payments to certain description of earners. The amendments made by these Regulations mean the principal Regulations and the principal NI Regulations will no longer apply to lecturers, teachers etc employed at educational establishments.

Regulation 3 removes the definition of "educational establishment" from the principal Regulations and Regulation 7 does the same to the principal NI Regulations.

Regulation 4 removes the description of employment of a person as a lecturer, teacher, instructor or in any other similar capacity at an educational establishment ("lecturers in education") from the list of descriptions of employment to which the principal Regulations apply to in Part 1 of Schedule 1 to the principal Regulations. Regulation 8 does the same to the principal NI Regulations.

Regulation 5 removes from Schedule 3 the provision which specifies the person providing the education as the secondary contributor in respect of payments to lecturers in education. Regulation 9 does the same to the principal NI Regulations.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm

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