This instrument corrects errors made in S.I. 2005/778 and is being issued free of charge to all known recipients of that instrument.

STATUTORY INSTRUMENTS

2005 No. 1086

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations 2005

Made - - - -	*4th April 2005*
Laid before Parliament	*4th April 2005*
Coming into force - -	*5th April 2005*

The Treasury, with the concurrence of the Secretary of State insofar as required, in exercise of the powers conferred upon them by sections 3(2) and (3) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(**a**) and, with the concurrence of the Department for Social Development insofar as required, in exercise of the powers conferred upon them by sections 3(2) and (3), and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2005 and shall come into force on 5th April 2005.

Amendment of the Social Security (Contributions) (Amendment No. 3) Regulations 2005

2. The Social Security (Contributions) (Amendment No. 3) Regulations 2005(**c**) are amended as follows.

3. In regulation 9(3)(b) (disregard of pension contributions to which the double taxation agreement with the United States of America applies) for "paragraph (c)" substitute "sub-paragraph (1)(c)".

4. For regulation 10 (transitional provisions) substitute—

(**a**) 1992 c. 4. Section 3 has been amended: the relevant amendment is that made by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2: "the Transfer Act"). Section 175 has been amended: the relevant amendments are those made by paragraph 29 of Schedule 3 to the Transfer Act and the relevant entry in Schedule 6 to the Tax Credits Act 2002.

(**b**) 1992 c. 7. Section 3 has been amended: the relevant amendment is that made by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671: "the Transfer Order"). Section 171 has been amended: the relevant amendment is that made by paragraph 28 of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services for Northern Ireland 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).

(**c**) S.I. 2005/778.

"Transitional provision

10.—(1) In relation to qualifying childcare vouchers provided during the period beginning on 6th April 2005 and ending on 5th October 2005 ("the transitional period"), paragraph 7(3) of Part 5 of Schedule 3 to the principal Regulations shall have effect as if, for the purposes of paragraph (a) of QW, the number of qualifying weeks were 26.

This is subject to the following qualification.

(2) The sum of the exempt amounts which may be disregarded, in computing earnings during the transitional period, by virtue of paragraph 7(3) of Part 5 of Schedule 3 to the principal Regulations, as modified by paragraph (1) above, shall not exceed £1,300.".

Nick Ainger
John Heppell
4th April 2005 Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs.

Alan Johnson
4th April 2005 Secretary of State for Work and Pensions

The Department for Social Development concurs.
Sealed with the Official Seal of the Department for Social Development on 4th April 2005

L.S.

John O'Neill
4th April 2005 Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) (Amendment No. 3) Regulations 2005 (S.I. 2005/778: "the No. 3 Regulations") to correct errors in those Regulations.

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 2 introduces the amendments to the No. 3 Regulations.

Regulation 3 corrects a paragraph reference in regulation 9(3) of the No. 3 Regulations.

Regulation 4 makes amendments to regulation 10 of the No 3 Regulations to make it clear that the total amount that can be disregarded, in respect of the period beginning with 6th April 2005 and ending on 5th October 2005, is £1,300.

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SOCIAL SECURITY

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£3.00

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E0759 4/2005 150759T 19585

ISBN 0-11-072786-X

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