STATUTORY INSTRUMENTS

2008 No. 1431

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations 2008

Made - - - -	*5th June 2008*
Laid before Parliament	*6th June 2008*
Coming into force - -	*1st July 2008*

The Treasury make the following Regulations in exercise of the powers conferred by sections 3(2) and (3) and 175(1A), (4) and (5) of the Social Security Contributions and Benefits Act 1992(**a**) and now exercisable by them.

The Secretary of State concurs in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2008 and shall come into force on 1st July 2008.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001(**b**) are amended as follows.

(2) In Part 10 of Schedule 3 (miscellaneous payments disregarded in the computation of employed earner's earnings)—

(a) in paragraph 1(**c**) for "2 to 19" substitute "2 to 20"; and

(b) add the following paragraph at the end—

"Up-Front Childcare Fund payments

20. Any Up-Front Childcare Fund payment made pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973(**d**).

This paragraph does not apply to Northern Ireland."

(**a**) 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). In section 175, subsection (1A) was inserted by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and amended by Schedule 6 to the Tax Credits Act 2002 (c. 21); Subsection (4) was amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

(**b**) S.I. 2001/1004, amended by S.I. 20008/607; there are other amending instruments but none is relevant.

(**c**) Paragraph 1 was relevantly amended by S.I. 2008/607.

(**d**) 1973 c. 50.

Dave Watts
Frank Roy
5th June 2008 — Two of the Lords Commissioners of Her Majesty's Treasury

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

Mike O'Brien
Minister of State
4th June 2008 — Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (SI 2001/1004), Schedule 3 of which allows certain payments to be disregarded in the computation of earnings for the purpose of establishing liability for earnings-related national insurance contributions. These Regulations provide such a disregard in Great Britain in respect of any Up-Front Childcare Fund payment.

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

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