STATUTORY INSTRUMENTS

2025 No. 144

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations 2025

Made - - - -	*10th February 2025*
Laid before Parliament	*11th February 2025*
Coming into force	*6th April 2025*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 175(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(**a**) and now exercisable by them(**b**).

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2025 and come into force on 6th April 2025.

Amendment of the Social Security (Contributions) Regulations 2001

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

(2) In Schedule 4A (real time returns)—

(a) after paragraph 7 insert—

"**7A.**—(1) Where the category letter or, as the case may be, one of the category letters in relation to the employee (being the appropriate letter or letters indicated by HMRC) is for an employee working within a freeport or investment zone, the postcode for the address in a special tax site where the employee works or, where no postcode is assigned, the alternative code provided by HMRC.

(2) For the purposes of this paragraph "freeport" and "investment zone" have the meanings given in section 113(5) of the Finance Act 2021(**d**) and "special tax site" has the meaning given by section 113(3) of the Finance Act 2021(**e**) (designation of special tax sites).".

(b) in paragraph 11 after "paragraphs 6, 7" insert ", 7A".

(**a**) 1992 c. 4; paragraph 6(1) of Schedule 1 was amended by paragraph 35(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14) and paragraph 185(a) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(**b**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Revenue and Customs by section 5(2)(a) of the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA"). Section 50(1) of CRCA provides that a reference to the Commissioners for Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**c**) S.I. 2001/1004; relevant amending instruments are S.I. 2012/821 and S.I. 2015/478.

(**d**) 2021 c.26. Section 113(5) was amended by section 331(4) of the Finance (No. 2) Act 2023 (c. 30).

(**e**) 2021 c.26. Section 113(3) was amended by section 331(3) of the Finance (No. 2) Act 2023 (c. 30).

Jim Harra
Justin Holliday
10th February 2025 Two of the Commissioners for His Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 4A (real time returns) of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

They add a requirement for employers who are claiming the zero rate of secondary Class 1 (employer) National Insurance contributions in respect of employees who work in special tax sites in freeports or investment zones in Great Britain, to include the postcode for the address at which the employee works in their Full Payment Submission. That relief is provided for by the National Insurance Contributions Act 2022 (c. 9) and claims are subject to the conditions in section 2 of that Act, in particular that the employer reasonably expects that the employee will spend 60% or more of their working time in a single special tax site in which the employer has business premises. That condition is subject to the exceptions in the Social Security Contributions (Freeports) Regulations 2022 (S.I. 2022/313). Where the special tax site has not been assigned a postcode, an officer of HMRC will provide the employer with an alternative code to use until a postcode is assigned.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

© Crown copyright 2025

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

£5.78

http://www.legislation.gov.uk/id/uksi/2025/144

ISBN 978-0-34-826883-6

9 780348 268836