STATUTORY INSTRUMENTS

2007 No. 799

SOCIAL SECURITY

The Social Security Contributions and Benefits Act 1992 (Modification of Section 10(7B)) Regulations 2007

Made - - - -	*12th March 2007*
Laid before Parliament	*13th March 2007*
Coming into force in accordance with regulation 1	

The Treasury make the following Regulations in exercise of the powers in section 10(8) of the Social Security Contributions and Benefits Act 1992(**a**):

Citation, commencement and effect

1. These Regulations may be cited as the Social Security Contributions and Benefits Act 1992 (Modification of Section 10(7B)) Regulations 2007, shall come into force on 5th April 2007 and shall have effect in relation to the tax year beginning on 6th April 2006 and subsequent tax years.

Modification of Section 10(7B) of the Social Security Contributions and Benefits Act 1992

2. In section 10(7B) of the Social Security Contributions and Benefits Act 1992(**b**) —

(a) at the end of paragraph (a) omit "and"; and

(b) after paragraph (a) insert —

"(aa) any of sections 363 to 365 of ITEPA 2003 (certain deductions from benefits code earnings), or".

Dave Watts
Alan Campbell

12th March 2007 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1992 c.4. Section 10 was substituted by section 74(2) of the Child Support, Pensions and Social Security Act 2000 (c.19) and subsection (8) was subsequently amended by paragraph 174 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 (c.1).

(**b**) Section 10(7B) was inserted by paragraph 174 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the list of provisions contained in section 10(7B) of the Social Security Contributions and Benefits Act 1992 (c.4) ("the 1992 Act"). Section 10 was substituted by section 74(2) of the Child Support, Pensions and Social Security Act 2000 (c.19) ("the 2000 Act") and subsequently amended by paragraph 174 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 (c.1) ("the 2003 Act").

Regulation 1 provides for the citation, commencement and effect of the Regulations. These Regulations apply to the tax year beginning on 6th April 2006 and subsequent tax years.

Regulation 2 modifies section 10(7B) by inserting references to sections 363, 364 and 365 of the 2003 Act.

The effect of the modifications is to clarify that there is a deduction from the amount to be brought into charge to Class 1A contributions where a deduction is allowed under section 363, 364 or 365 of the 2003 Act and the amount deductible is at least equal to the whole of any corresponding amount which would otherwise be brought into charge to Class 1A contributions. The purpose of this modification is to ensure that the consequential amendments made to section 10(7B) of the 1992 Act following the introduction of the 2003 Act replicate the original provisions.

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

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