STATUTORY INSTRUMENTS

2017 No. 416

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2017

Made - - - -	*at 4.00 p.m. on 15th March 2017*
Laid before Parliament	*16th March 2017*
Coming into force - -	*6th April 2017*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 117(1) and 175(3) of the Social Security Contributions and Benefits Act 1992(**a**) and by sections 117(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**).

The Secretary of State and the Department for Communities concur in the making of these Regulations.

These Regulations contain only provisions in consequence of an instrument made under section 141 of the Social Security Administration Act 1992(**c**) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(**d**).

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2017.

(2) These Regulations come into force on 6th April 2017 immediately after the coming into force of the Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2017(**e**).

(**a**) 1992 c. 4; section 117(1) was amended by paragraph 68 of Schedule 7 to the Social Security Act 1998 (c. 14) and by paragraph 23 of Schedule 3, and paragraph 6 of Schedule 7, to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act").

(**b**) 1992 c. 7; section 117(1) was amended by paragraph 50 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order"). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services 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). The Department for Social Development was renamed as the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).

(**c**) 1992 c. 5; section 141 was amended by paragraph 44 of Schedule 3 to the Transfer Act, paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) and paragraph 20 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5) ("the NICA 2015").

(**d**) 1992 c. 8; section 129 was relevantly amended by paragraph 43 of Schedule 3 to the Transfer Order.

(**e**) S.I. 2017/415.

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001(**a**) (modification of provisions of the Social Security Contributions and Benefits Act 1992 in relation to share fishermen), for "£3.45" substitute "£3.50".

David Evennett
Andrew Griffiths
At 4.00 p.m. on 15th March 2017 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.

Richard Harrington
Minister of State
At 2.10 p.m. on 15th March 2017 Department for Work and Pensions

The Department for Communities concurs.
Sealed with the Official Seal of the Department for Communities on 15th March 2017

L.S.

Maeve Walls
At 2.06 p.m. on 15th March 2017 A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) ("the Contributions Regulations") with effect from 6th April 2017. They are made in consequence of annual regulations increasing the rate at which Class 2 National Insurance contributions are payable and which are made under section 141 of the Social Security Administration Act 1992 (c. 5) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Regulation 2 amends regulation 125(c) of the Contributions Regulations, by increasing the special rate of any Class 2 National Insurance contribution payable by share fishermen from £3.45 to £3.50.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it relates to routine changes to rates, limits and thresholds.

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(**a**) S.I. 2001/1004. Regulation 125(c) was amended by paragraph 33 of Schedule 1 to the NICA 2015.

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