STATUTORY INSTRUMENTS

2025 No. 318

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2025

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

The Treasury make these Regulations 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 provision consequential on the making of an instrument 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 2025.

(2) These Regulations come into force on 6th April 2025 immediately after the coming into force of the Social Security (Contributions) (Rates, Limits and Thresholds Amendments, National Insurance Funds Payments and Extension of Veteran's Relief) Regulations 2025(**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 S.I. 1998/1506 (N.I. 10) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to S.I. 1999/671. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to S.I. 1999/671. The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by article 8(b) of, and Part 2 of Schedule 6 to, S.R. 1999 No. 481. The Department for Social Development was renamed 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), paragraph 20 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5) ("the NICA 2015") and paragraph 4 of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).

(**d**) 1992 c. 8. Section 129 was amended by paragraph 43 of Schedule 3 to S.I. 1999/671.

(**e**) S.I. 2025/288

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001(**a**) for "£4.10" substitute "£4.15".

Nicholas Dakin
Anna Tuley
10th March 2025 — Two of the Lords Commissioners of His Majesty's Treasury

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

Stephen Timms
Minister of State
6th March 2025 — Department for Work and Pensions

The Department for Communities concurs.
Sealed with the Official Seal of the Department for Communities on 6th March 2025

L.S.

David Tarr
6th March 2025 — A senior officer of the Department for Communities

(**a**) S.I. 2001/1004. Regulation 125(c) was amended by paragraph 33 of Schedule 1 to the NICA 2015, S.I. 2022/1329 and S.I. 2024/377. The figure in that regulation was last substituted by S.I. 2023/330.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 ("the Contributions Regulations") from 6th April 2025. They are made in consequence of annual regulations setting the rate at which Class 2 National Insurance contributions are payable which are made under section 141 of the Social Security Administration Act 1992 and section 129 of the Social Security Administration (Northern Ireland) Act 1992.

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 £4.10 to £4.15.

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 to a predetermined indexation formula.

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