2012 No. 867

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2012

Made - - - -	*19th March 2012*
Laid before Parliament	*20th March 2012*
Coming into force -	*6th April 2012*

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 Social Development concur in the making of these Regulations.

This instrument contains only provisions in consequence of an order 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 2012.

(2) These Regulations shall come into force on 6th April 2012 immediately after the coming into force of the Social Security (Contributions) (Re-rating) Order 2012**(e)**.

[Regulation 2 amends regulation 125(c) of S.I. 2001/1004.]

Angela Watkinson
Jeremy Wright

19th March 2012 Two of the Lords Commissioners of Her Majesty's Treasury

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(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 amended by paragraph 28(3) of Schedule 3 to the Transfer Order. The functions of the Department of Health and Social Services for Northern Ireland 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. 1999 No. 481).

(c) 1992 c. 5. Section 141 was amended by paragraph 44 of Schedule 3 to the Transfer Act and by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19).

(d) 1992 c. 8. The relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Transfer Order.

(e) S. I. 2012/807.

The Secretary of State concurs.

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

Steve Webb
Minister of State
17th March 2012 Department for Work and Pensions

The Department for Social Development concurs.
Sealed with the Official Seal of the Department for Social Development on 14th March 2012

Anne McCleary
A senior officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 6th April 2012, amend the Social Security (Contributions) Regulations 2001 ("the principal Regulations"). They are made in consequence of the annual up-rating order 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 principal Regulations by altering the special rate of any Class 2 contributions payable by share fishermen from £3.15 to £3.30.

A Tax Information and Impact Note covering this instrument was published on 23 March 2011 alongside Budget 2011. This has been updated as a result of changes to the impacts as a result of this instrument and is available on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm.