

2011 No. 225

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations
2011**

<i>Made</i> - - - -	<i>3rd February 2011</i>
<i>Laid before Parliament</i>	<i>7th February 2011</i>
<i>Coming into force</i> - -	<i>28th February 2011</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 3(2) and (3) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(a) and sections 3(2) and (3) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

The Secretary of State and the Department for Social Development(c) concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2011 and come into force on 28th February 2011.

Amendment of the Social Security (Contributions) Regulations 2001

2. Schedule 3 to the Social Security (Contributions) Regulations 2001 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)(d) shall be amended as follows.

Expenses of MPs and other representatives

3. In Part 8 (travelling, relocation and other expenses and allowances of the employment), after paragraph 15 add—

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- (a) 1992 c. 4 (“the 1992 Act”). Section 3 has been amended: the relevant amendment is that made by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2: “the Transfer Act”). Section 175(4) was amended by paragraph 29 of Schedule 3 to the Transfer Act. Section 122 of the 1992 Act (as amended by paragraphs 169 and 178 of Schedule 6 to ITEPA 2003) defines “ITEPA 2003” as meaning the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
- (b) 1992 c. 7 (“the Northern Ireland Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 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. Section 121 of the Northern Ireland Act (as amended by paragraphs 190 and 199 of Schedule 6 to ITEPA 2003) defines “ITEPA 2003” as meaning the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
- (c) The functions of the Department of Health and Social Services for Northern Ireland under the Northern Ireland Act 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).
- (d) S.I. 2001/1004, amended by S.I. 2008/2624; there are other amending instruments but none is relevant.

“Expenses of MPs and other representatives

16. A payment to which no liability to income tax arises by virtue of any of the following provisions of ITEPA 2003—

- (a) section 292 (accommodation expenses of MPs)(a);
- (b) section 293 (overnight expenses of other elected representatives);
- (c) section 293A (UK travel and subsistence expenses of MPs)(b);
- (d) section 294 (European travel expenses of MPs and other representatives)(c).”.

Fees relating to the Protection of Vulnerable Groups (Scotland) Scheme

4. In Part 10 (miscellaneous and supplemental)—

- (a) in paragraph 1(1) for “paragraphs 2 to 21” substitute “this Part”; and
- (b) after paragraph 21 add—

“Fees relating to the Protection of Vulnerable Groups (Scotland) Scheme

22. A payment of a fee in respect of an application to join the scheme administered under section 44 of the Protection of Vulnerable Groups (Scotland) Act 2007(d) (scheme to collate and disclose information about individuals working with vulnerable persons).”.

*Angela Watkinson
Michael Fabricant*

3rd February 2011

Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs.

Steve Webb
Signed by authority of the Secretary of State for Work and Pensions
Minister of State

2nd February 2011

Department for Work and Pensions

The Department for Social Development concurs.

Sealed with the Official Seal of the Department for Social Development on 26th January 2011



Anne McCleary
Senior Officer of the Department for Social Development

(a) Section 292 was substituted by paragraph 1 of Schedule 4 to the Finance (No. 2) Act 2010 (c. 31).
(b) Section 293A was inserted by paragraph 2 of Schedule 4 to the Finance (No. 2) Act 2010.
(c) Section 294 was amended by section 82 of the Finance Act 2004 (c. 12) and paragraph 3 of Schedule 4 to the Finance (No. 2) Act 2010 (c. 31).
(d) 2007 asp 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (“the 2001 Regulations”). They come into force on 28th February 2011.

Schedule 3 to the 2001 Regulations allows certain payments to be disregarded in the calculation of earnings for the purpose of establishing liability for earnings-related national insurance contributions.

Regulation 3 adds a new paragraph 16 to Part 8 of Schedule 3 to the 2001 Regulations. The new paragraph 16 provides that certain payments of expenses made to a member of the House of Commons or other elected representatives and upon which no liability to income tax arises by virtue of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) are to be disregarded in the calculations of earnings for national insurance purposes.

Regulation 4 provides a disregard in respect of a fee relating to an application to join the scheme administered under section 44 of the Protection of Vulnerable Groups (Scotland) Act 2007. Under the scheme, information about individuals undertaking or wishing to undertake regulated work with children or protected adults in Scotland is collated and disclosed.

A full Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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STATUTORY INSTRUMENTS

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