STATUTORY INSTRUMENTS

2017 No. 307

SOCIAL SECURITY

The Social Security (Miscellaneous Amendments) Regulations 2017

Made - - - -	*8th March 2017*
Laid before Parliament	*9th March 2017*
Coming into force - -	*6th April 2017*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 2(2), 3(2) and (3), 10(9)(a) and 175(3) of the Social Security Contributions and Benefits Act 1992(**1**) and sections 3(2) and (3), 10(9)(a) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**).

The Secretary of State and the Department for Communities concur in the making of regulation 4 of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Miscellaneous Amendments) Regulations 2017 and come into force on 6th April 2017.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(**3**) are amended as follows.

(**1**) 1992 c. 4. Section 2 was amended by paragraph 2 of Schedule 3 to the Social Security Contributions (Transfer of Functions) Act 1999 (c. 2) ("the 1999 Act"), paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 171 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA") and sections 6 and 15 of the National Insurance Contributions Act 2015 (c. 5). Section 3(2) was amended by paragraph 3 of Schedule 3 to the 1999 Act, so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State. Section 10(9)(a) was amended by section 722 of, and paragraphs 169, 174(1) and (12) of Schedule 6 to ITEPA.

(**2**) 1992 c. 7. 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"), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland. 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.)). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.

(**3**) S.I. 2001/1004.

3. After regulation 40A (exception from liability to pay Class 1A contributions in respect of an amount representing an amount on which Class 1 or Class 1A contributions have already been paid pursuant to the Social Security Contributions (Limited Liability Partnership) Regulations 2014)(**4**) insert—

"**Exception from liability to pay Class 1A contributions for tax year 2017-18 in respect of sporting testimonial payments**

40B.—(1) Paragraph (2) applies to Class 1A contributions payable for the tax year 2017-18 where—

(a) the whole or part of the general earnings in respect of which the Class 1A contribution is payable consists of a sporting testimonial payment, and

(b) the person making the sporting testimonial payment is the controller of the independent sporting testimonial committee.

(2) Class 1A contributions shall not be payable by the secondary contributor(**5**) in respect of the sporting testimonial payment for the tax year 2017-18.

(3) In this regulation—

(a) "controller" means the person who controls the disbursement of any money raised by the independent sporting testimonial committee for or for the benefit of an individual who is or has been employed as a professional sports person,

(b) "independent sporting testimonial committee" means a committee which acts independently of the secondary contributor in organising a sporting testimonial and making the sporting testimonial payment, and

(c) "sporting testimonial" and "sporting testimonial payment" have the meaning given in section 226E of ITEPA 2003 (sporting testimonial payments)(**6**).".

4. In Part 6 of Schedule 3 (pension payments and pension contributions disregarded)(**7**), after paragraph 12 (independent advice in respect of conversions and transfers of pension scheme benefits) insert—

"**Payments and reimbursements of the cost of pensions advice**

13.—(1) A payment or reimbursement of costs incurred, by or in respect of an employee or former or prospective employee, in obtaining relevant pensions advice, if Condition A or B is met.

(2) This paragraph does not apply in relation to a person in a tax year so far as the total amount of any payments and reimbursements under sub-paragraph (1) in the person's case in that year exceeds £500.

(3) If in a tax year there is in relation to an individual more than one person who is an employer or former employer, sub-paragraphs (1) and (2) apply in relation to the individual as employee or former or prospective employee of any one of those persons separately from their application in relation to the individual as employee or former or prospective employee of any other of those persons.

(4) "Relevant pensions advice", in relation to a person, means information or advice in connection with—

(**4**) Regulation 40A was inserted by S.I. 2014/3159.
(**5**) "Secondary contributor" is defined in section 7 of the Social Security Contributions and Benefits Act 1992 and in section 7 of the Social Security Contributions (Northern Ireland) Act 1992.
(**6**) Section 226E was inserted by section 12 of, and paragraph 1 of Schedule 2 to the Finance Act 2016 (c. 24).
(**7**) Part 6 was relevantly amended by S.Is. 2006/576 and 2015/543.