STATUTORY INSTRUMENTS

# 2016 No. 117

# SOCIAL SECURITY

## The Social Security (Contributions) (Amendment) Regulations 2016

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| *Made - - - -* | *3rd February 2016* |
| *Laid before Parliament* | *5th February 2016* |
| *Coming into force - -* | *6th April 2016* |

The Treasury make the following Regulations in exercise of the powers conferred by sections 9B(9) and 175(3) of the Social Security Contributions and Benefits Act 1992(**1**) and sections 9B(9) and 171(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**).

### Citation and commencement

**1.** These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2016 and come into force on 6th April 2016.

### Amendment of the Social Security (Contributions) Regulations 2001

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

(2) In Part 9 (special classes of earners) after regulation 154 (modification of the Act and these Regulations) insert—

"CASE H

Apprentices: zero-rate secondary Class 1 contributions

**154A.**—(1) For the purposes of section 9B (zero-rate secondary Class 1 contributions for certain apprentices) of the Act, an apprentice is a person who falls within paragraphs (2) and (3).

(2) The person is employed under—

(**1**) 1992 c. 4. Section 9B was inserted by section 1(4) of the National Insurance Contributions Act 2015 (c. 5) ("the NICs Act"). Section 122 of the Social Security Contributions and Benefits Act 1992 defines "prescribe" as meaning "prescribe by regulations". Section 175 was amended by section 2 and paragraph 29 of Schedule 4 to the Social Security Contributions (Transfer of Functions, etc.) Act 1992 (c.2).

(**2**) 1992 c. 7. Section 9B was inserted by section 1(9) of the NICs Act. Section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 defines "prescribe" as meaning "prescribe by regulations".

(**3**) S.I. 2001/1004. There are amendments but none are relevant.