STATUTORY INSTRUMENTS

2016 No. 63

SOCIAL SECURITY

The Employment Allowance (Increase of Maximum Amount) Regulations 2016

Approved by both Houses of Parliament

Made - - - -	*25th January 2016*
Laid before Parliament	*25th January 2016*
Coming into force - -	*6th April 2016*

The Treasury makes the following Regulations in exercise of the power conferred by section 5(1)(a) of the National Insurance Contributions Act 2014(**1**).

Citation and commencement

1. These Regulations may be cited as the Employment Allowance (Increase of Maximum Amount) Regulations 2016 and come into force on 6th April 2016.

Amendment to the National Insurance Contributions Act 2014

2. In section 1(2)(a) of the National Insurance Contributions Act 2014 (employment allowance for national insurance contributions), for "£2,000" substitute "£3,000".

David Evennett
George Hollingbery
Two of the Lords Commissioners of Her Majesty's Treasury

25th January 2016

(**1**) 2014 c. 7.