STATUTORY INSTRUMENTS

2015 No. 607

SOCIAL SECURITY

The Social Security Contributions (Limited Liability Partnership) (Amendment) Regulations 2015

Made - - - -	*9th March 2015*
Laid before Parliament	*10th March 2015*
Coming into force - -	*6th April 2015*

The Treasury make these Regulations in exercise of the powers conferred by sections 2(2)(b) and (2A), 122(2) and 175(3) of the Social Security Contributions and Benefits Act 1992(**1**) and sections 2(2)(b) and (2A), 121(2) and 171(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**).

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

Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Limited Liability Partnership) (Amendment) Regulations 2015 and come into force on 6th April 2015.

Amendment of the Social Security Contributions (Limited Liability Partnership) Regulations 2014

2. The Social Security Contributions (Limited Liability Partnership) Regulations 2014(**3**) are amended as follows.

3. In regulation 1—

(a) after paragraph (2) insert—

"(2A) Regulations 2A, 2B and 2C have effect for the tax year 2015-16 and subsequent tax years.",

(**1**) 1992 c. 4; section 2(2A) was inserted by paragraph 2 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act") and substituted by paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30) ("the WRAP Act"). Section 122(2) was amended by paragraph 28(a) of Schedule 3 to the Transfer Act.

(**2**) 1992 c. 7; section 2(2A) was inserted by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order") and substituted by paragraph 10 of Schedule 11 to the WRAP Act. Section 121(2) was amended by paragraph 27(a) of Schedule 3 to the Transfer Order.

(**3**) S.I. 2014/3159.

(b) in paragraph (3)—

(i) before "3 and 6" insert "2B,", and

(ii) before "4 and 7" insert "2C,".

4. After regulation 2 insert—

"**Members of LLPs: employment**

2A.—(1) The modification in paragraph (2) applies to—

(a) Part 1 and so much of Part 6 of SSCBA 1992 as relates to contributions, and

(b) Part 1 and so much of Part 6 of SSCB(NI)A 1992 as relates to contributions.

(2) The modification is that "employment" includes membership of an LLP which carries on a trade, profession or business with a view to profit.

Members of LLPs: Great Britain

2B. A person in employment in Great Britain as a member of an LLP which carries on a trade, profession or business with a view to profit is, unless regulation 3 applies, to be treated as a self-employed earner for the purposes of SSCBA 1992.

Members of LLPs: Northern Ireland

2C. A person in employment in Northern Ireland as a member of an LLP which carries on a trade, profession or business with a view to profit is, unless regulation 4 applies, to be treated as a self-employed earner for the purposes of SSCB(NI)A 1992.".

David Evennett
Harriett Baldwin
Two of the Lords Commissioners of Her Majesty's Treasury

9th March 2015

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

Steve Webb
Minister of State
Department for Work and Pensions

5th March 2015