Draft Regulations laid before Parliament under section 176(1) of the Social Security Contributions and Benefits Act 1992 and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2014 No. 0000

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 5) Regulations 2014

Made - - - -	***
Coming into force - -	***

The Treasury make the following Regulations in exercise of the powers conferred by sections 18A(1) and (3), and 175(3) and (4), of the Social Security Contributions and Benefits Act 1992(**1**) and sections 18A(1) and (3), and 171(3) and (4), of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**).

A draft of this instrument has been laid before each House of Parliament in accordance with section 176(1) of the Social Security Contributions and Benefits Act 1992(**3**) and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**4**) and approved by resolution of each House.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations 2014.

(2) These Regulations come into force on the day after the day on which they are made, and have effect for the tax year 2014-15 and subsequent tax years.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001(**5**) are amended as follows.

(**1**) 1992 c. 4. Section 18A was inserted by section 13(2) of the National Insurance Contributions Act 2014 (c. 7) (NICA 2014). Section 175(4) has been amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2).

(**2**) 1992 c. 7. Section 18A was inserted by section 13(5) of NICA 2014.

(**3**) Section 176(1)(a) has been relevantly amended by section 13(3) of NICA 2014 (c. 7). There are other amendments but none is relevant.

(**4**) Section 172(11A) was inserted by paragraph 29(5) of Schedule 3 to S.I. 1999/671 and has been relevantly amended by section 13(6) of NICA 2014. There are other amendments but none is relevant.

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