

2005 No. 3133

SOCIAL SECURITY

CIVIL PARTNERSHIP

**The Social Security (Categorisation of Earners) (Amendment)
Regulations 2005**

<i>Made</i> - - - -	<i>10th November 2005</i>
<i>Laid before Parliament</i>	<i>11th November 2005</i>
<i>Coming into force</i> - -	<i>5th December 2005</i>

The Treasury, in exercise of the powers conferred by section 2(2) and (2A) of the Social Security Contributions and Benefits Act 1992(a), with the concurrence of the Secretary of State, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Categorisation of Earners) (Amendment) Regulations 2005 and shall come into force on 5th December 2005.

Amendment of the Social Security (Categorisation of Earners) Regulations 1978

2. The Social Security (Categorisation of Earners) Regulations 1978(b) are amended as follows.

3.—(1) Amend Schedule 1 as follows.

(2) In Part 1, in paragraph 3, in the entry in column (A) after “spouse” insert “or civil partner” and for “spouse’s employment” substitute “employment of the spouse or civil partner”.

(3) In Part 3, in paragraph 8, in the entry in column (A) after “spouse” insert “or civil partner” and for “spouse’s employment” substitute “employment of the spouse or civil partner”.

4.—(1) Amend Schedule 3 as follows.

(2) In paragraph 3, in the entry in column (A)—

(a) after “her spouse” insert “or civil partner”; and

(b) for “the spouse’s employment” substitute “the employment of the spouse or civil partner”.

(3) In paragraph 3, in the entry in column (B) after “spouse” insert “or civil partner”.

(a) 1992 c. 4. Section 2 has been amended. Subsection (1) was amended by paragraph 171 of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Subsection (2A) was inserted by paragraph 2 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and substituted by paragraph 2 of Schedule 11 to the Welfare Reform and Pensions Act 1999.

(b) S.I. 1978/1689. There are amendments, but none is relevant for present purposes.

*Vernon Coaker
Gillian Merron*

10th November 2005

Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs.
Signed by authority of the Secretary of State

Philip A Hunt
Parliamentary Under-Secretary of State,
Department for Work and Pensions

8th November 2005

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Categorisation of Earners) Regulations 1978 in consequence of the coming into force, on 5th December 2005 of the main provisions of the Civil Partnership Act 2004.

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 introduces the amendments.

Regulations 3 and 4 amend references to spouses in the 1978 Regulations so as to secure equality of treatment between civil partners and spouses in the application of the categorisation rules for the purposes of National Insurance contributions.

These Regulations do not impose new costs on business.

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