STATUTORY INSTRUMENTS

2026 No. 191

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations 2026

Made - - - -	*27th February 2026*
Laid before Parliament	*2nd March 2026*
Coming into force - -	*6th April 2026*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by paragraph 6(1)(a) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(**1**) and paragraph 6(1)(a) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**) and now exercisable by them(**3**).

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2026 and come into force on 6th April 2026.

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 80 of the Social Security (Contributions) Regulations 2001(**4**), after paragraph (1AA), insert—

> "(1AB) Despite paragraph (1A), where regulation 73 (provisions relating to Class 1A contribution due on cessation of business) applies to an employer, that employer may choose to render the return required by paragraph (1) in accordance with paragraph (1A)(b) or by sending it to HMRC.".

(**1**) 1992 c. 4. Paragraph 6(1) of Schedule 1 was amended by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35 of Schedule 3 to the Social Security Contributions (Transfer of Function, etc.) Act 1999 (c. 2) and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(**2**) 1992 c. 7. Paragraph 6(1) was amended by paragraph 204 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003. It was also amended by S.I. 1998/1506 (N.I. 10) and 1999/671.

(**3**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**4**) S.I. 2001/1004; relevant amending instruments are S.I. 2004/770, 2012/821, 2020/300 and 2023/308.

Penny Ciniewicz
Jonathan Athow
Two of the Commissioners for His Majesty's Revenue and Customs

27th February 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) ("SSCR").

Regulation 2 amends regulation 80 of the SSCR by, in addition to submitting a return via an approved method of electronic communications, allowing employers, whose businesses cease trading mid-year, to submit a return via a paper form.

A Tax Information and Impact Note will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.