STATUTORY INSTRUMENTS

2026 No. 794

SOCIAL SECURITY

The Social Security (Contributions) (Republic of India) (Amendment) Order 2026

Made - - - -	*8th July 2026*
Coming into force in accordance with article 1	

At the Court at Buckingham Palace, the 8th day of July 2026

Present,

The King's Most Excellent Majesty in Council

This Order is made under the powers in section 179(1)(a) and (2) of the Social Security Administration Act 1992(**1**), which provide that, for the purpose of giving effect to agreements made with the governments of countries outside the United Kingdom providing for reciprocity in specified matters, His Majesty may by Order in Council make provision for modifying and adapting specified legislation in its application to cases affected by such agreements.

At New Delhi on 10th February 2026 an Agreement on Social Security relating to Social Security Contributions between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India(**2**) ("the Agreement") was signed on behalf of those Governments. This Agreement provides for reciprocal arrangements between the Governments in relation to the coordination of social security contributions. A subsequent agreement in the form of an exchange of notes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India both dated 6th July 2026 ("the Exchange of Notes") was made to amend the Agreement.

In order to give effect to the Exchange of Notes, therefore, His Majesty, in exercise of the powers conferred on Him by section 179(1)(a) and (2) of the Social Security Administration Act 1992, is pleased, by and with the advice of His Privy Council, to order as follows.

Citation and commencement

1. This Order may be cited as the Social Security (Contributions) (Republic of India) (Amendment) Order 2026 and comes into force the day after the date on which both States exchange written notifications that they have complied with all statutory and constitutional requirements

(**1**) 1992 c. 5. Section 179 has been relevantly amended by S.I. 1999/671.
(**2**) 2026 CP 1513.

in accordance with Article 26 of the Agreement set out in the Schedule to the Social Security (Contributions) (Republic of India) Order 2026(**3**).

Amendment of the Social Security (Contributions) (Republic of India) Order 2026

2. In Article 8 of the Agreement set out in the Schedule to the Social Security (Contributions) (Republic of India) Order 2026, for “36 months”, in each place it occurs, substitute “60 months”.

Richard Tilbrook
Clerk of the Privy Council

(**3**) S.I. 2026/274.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Schedule to the Social Security (Contributions) (Republic of India) Order 2026 to give effect to an amendment made to the agreement contained in that Schedule.

A Tax Information and Impact Note has not been prepared for this instrument as it is secondary legislation giving effect to an amendment to a Treaty preventing the double payment of social security contributions.