
STATUTORY INSTRUMENTS

2000 No. 761

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2000**

| | | |
|-------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>15th March 2000</i> |
| <i>Laid before Parliament</i> | | <i>16th March 2000</i> |
| <i>Coming into force</i> | - - | <i>6th April 2000</i> |

The Treasury, with the concurrence of the Secretary of State for Social Security, in exercise of the powers conferred on them by sections 3(2) and (3), 122(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2000 and shall come into force on 6th April 2000.

Interpretation

2. In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(2) and “regulation” means a regulation of the principal Regulations.

Amendment of regulation 19

3. In regulation 19(1) (payments to be disregarded) after sub-paragraph (zt)(3) there shall be added the following sub-paragraph—

“(zu) a payment of, or contribution towards, any fee, contribution or annual subscription which, under section 201(1) of the Income and Corporation Taxes Act 1988(4) (fees and subscriptions to professional bodies, learned societies etc.), is deductible from the emoluments of any office or employment.”

(1) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”). Section 122(1) is cited because of the meaning ascribed to the word “prescribe”. Subsection (1) of section 175 was amended, and subsection (1A) was inserted, by paragraph 29 of Schedule 3 to the Transfer Act.
(2) S.I. 1979/591; relevant amending instruments are S.I. 1999/561 and 2000/723.
(3) Sub-paragraph (zt) was added by S.I. 2000/723, regulation 3.
(4) 1988 c. 1.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Amendment of Schedule 1C to the principal Regulations

4. In Part I of Schedule 1C(5) the principal Regulations (non-cash vouchers to be disregarded as payments under regulation 19(1)(d) after paragraph 10 there shall be added the following paragraphs—

“**10A.** A non-cash voucher which is provided to or for the benefit of an employed earner in respect of employed earner’s employment by a person who is not the secondary contributor in respect of the provision of that voucher.

10B. A non-cash voucher in respect of which, by virtue of section 157(3)(b) of the Income and Corporation Taxes Act 1988 (cars available for private use), an employed earner is not taxable under section 141(6) of that Act (non-cash vouchers).”

14th March 2000

Greg Pope
Bob Ainsworth
Two of the Lords Commissioners of Her
Majesty’s Treasury

15th March 2000

Alistair Darling
The Secretary of State for Social Security hereby
concur.

(5) Schedule 1C was inserted by S.I. 1999/561, regulation 5.
(6) Section 141 was amended by sections 46(1) and 47(1) of the Finance Act 1988 (c. 39), paragraph 46 of Schedule 18 to the Companies Act 1989 (c. 40), section 89(1) to (3) of, and Part V(6) of Schedule 26 to, the Finance Act 1994 (c. 9), and sections 91(2) and 93(1) of the Finance Act 1995 (c. 4).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 1979 (S.I.1979/591) (“the principal Regulations”).

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 amends regulation 19(1) of the principal Regulations so as to add to the categories of payments to be disregarded for the purposes of earnings-related contributions payments of, or contributions towards, fees, contributions or annual subscriptions which are deductible under section 201(1) of the Income and Corporation Taxes Act 1988 (c. 1) (“the Taxes Act”) from the emoluments of any office or employment.

Regulation 4 amends Schedule 1C to the principal Regulations so as to add two categories to the categories of non-cash vouchers to be disregarded under regulation 19(1)(d) of the principal Regulations as payments for the purposes of earnings-related contributions. The first category added is non-cash vouchers provided to or for the benefit of an employed earner in respect of employed earner’s employment by a person who is not the secondary contributor in respect of the provision of that voucher. The second category added is non-cash vouchers in respect of which, by virtue of section 157(3)(b) of the Taxes Act, an employed earner is not taxable.