
STATUTORY INSTRUMENTS

1993 No. 2736

SOCIAL SECURITY

**The Social Security (Contributions)
(Miscellaneous Amendments) Regulations 1993**

Made - - - - *3rd November 1993*
Laid before Parliament *9th November 1993*
Coming into force - - *30th November 1993*

The Secretary of State for Social Security, in exercise of powers conferred by sections 3(2) and (3), 10(7), 122(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Miscellaneous Amendments) Regulations 1993 and shall come into force on 30th November 1993.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979⁽³⁾.

Amendment of regulation 19 of the principal Regulations

2. In paragraph (1) of regulation 19 of the principal Regulations (payments to be disregarded)⁽⁴⁾, after sub-paragraph (q) there shall be added the following sub-paragraph—

“(r) a payment of, or contribution towards meeting, a person’s liability for council tax in respect of accommodation occupied by him and which is provided for him by reason of his employment where, by virtue of section 145(4) of the Income and Corporation Taxes Act 1988 (living accommodation provided for employee) ⁽⁵⁾, he is not liable to income tax under Schedule E in respect of such provision .”.

(1) 1992 c. 4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.

(2) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).

(3) S.I.1979/591; relevant amending instruments are S.I.1984/77, 1987/1590, 1988/992, 1991/2505 and 1993/583.

(4) Relevant amending instruments are S.I.1984/77, 1987/1590, 1988/992, 1991/2505 and 1993/583.

(5) 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Status: This is the original version (as it was originally made).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 section 10 of the Social Security Contributions and Benefits Act 1992

3. In section 10 of the Social Security Contributions and Benefits Act 1992 (Class 1A contributions)(6), in subsection (6)(b)(i) the words “section 158(5) of that Act and”(7) shall be omitted.

Signed by authority of the Secretary of State for Social Security.

Department of Social Security
3rd November 1993

William Hague
Parliamentary Under-Secretary of State,

(6) 1992 c. 4.

(7) The Act referred to is the Income and Corporation Taxes Act 1988 (c. 1). Section 158(5) was amended by section 71(2) of the Finance Act 1993 (c. 34).

EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations—

- (a) further amend the Social Security (Contributions) Regulations 1979 by providing that where an employer meets any part of an employee's liability in respect of council tax, that payment is disregarded as earnings where the employer provides the accommodation and such provision does not give rise to a liability to income tax for that employee; and
- (b) amend section 10 of the Social Security Contributions and Benefits Act 1992 so that where an employee's business travel exceeds 18,000 miles a year, the Class 1A contribution due in respect of fuel provided by the employer for the employee's private motoring is no longer reduced by 50%.

They do not impose any additional administrative costs on business but the effect of regulation 3 will be to increase certain employers' national insurance contributions.

An assessment of the cost to business of applying regulation 3 has been placed in the Libraries of both Houses of Parliament. Copies can be obtained by post from the Department of Social Security, Room 09/03, Adelphi, 1-11 John Adam Street, London WC2N 6HT.