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STATUTORY INSTRUMENTS

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**1993 No. 583**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
Amendment (No. 4) Regulations 1993**

<i>Made</i>	- - - -	<i>9th March 1993</i>
<i>Laid before Parliament</i>		<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>6th April 1993</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 3(2) and (3), 122(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> 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<sup>(2)</sup>, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 4) Regulations 1993 and shall come into force on 6th April 1993.

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

**Amendment of regulation 19 of the principal Regulations**

2. In paragraph (1) of regulation 19 of the principal Regulations (payments to be disregarded)<sup>(4)</sup>, after sub-paragraph (n) there shall be added the following sub-paragraphs—

- “(o) a payment of, or contribution towards, expenses incurred by a person—
- (i) in staying in board and lodging near his place of work, or
  - (ii) in travelling from his home to his place of work or from his place of work to his home other than by his usual method of transport,

where those expenses are incurred as the result of a disruption to public transport caused by a strike or other form of industrial action;

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(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; the relevant amending instruments are S.I. 1984/77, 1987/1590, 1988/992 and 1991/2505.

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

- (p) a payment of, or contribution towards, expenses incurred by a person in travelling from his place of work to his home by taxi, hired car or other form of hired transport where—
- (i) he has worked to 9p.m. or later at the request of his employer, and
  - (ii) working to that time or later is neither a regular nor a frequent occurrence in that employment,
- and for the purposes of this sub-paragraph, “a regular occurrence” means one that forms part of the normal pattern of his employment at the time the expense was incurred and “a frequent occurrence” means one that, at the time and in the year in which the expense is incurred, has already occurred more than 60 times;
- (q) a payment of, or contribution towards, expenses which, under subsection (3), (4) or (6) of section 193, or subsection (1) of section 194 of the Income and Corporation Taxes Act 1988<sup>(4)</sup> (travel expenses and foreign travel expenses where the duties of an office or employment are performed wholly or partly outside the United Kingdom), are deductible from the emoluments of the employment chargeable to tax under Schedule E.”.

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

9th March 1993

*Henley*  
Parliamentary Under-Secretary of State,  
Department of Social Security

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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Social Security (Contributions) Regulations 1979 in the following respects:

- (a) they provide that certain payments made to an employee in respect of travel or accommodation where there has been disruption to public transport caused by strikes or other industrial action are to be disregarded as earnings and that certain payments in respect of travel home by means of hired private transport where an employee occasionally works later than 9p.m. are to be similarly disregarded; and
- (b) they provide that certain payments in respect of foreign travel and related expenses, which for the purpose of Schedule E tax are not treated as emoluments of the employment, are to be similarly disregarded as earnings. These payments may arise where an employee goes to work outside the United Kingdom and are in respect of travel or the cost of accommodation at the foreign place of work and where an employee is working abroad for not less than 60 consecutive days, payments in respect of travel costs for his spouse or any children under 18 are also disregarded as earnings in respect of two outward and return journeys made by the same person in a tax year.