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STATUTORY INSTRUMENTS

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**1997 No. 1045**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
Amendment (No. 4) Regulations 1997**

<i>Made</i>	- - - -	<i>20th March 1997</i>
<i>Laid before Parliament</i>		<i>26th March 1997</i>
<i>Coming into force</i>	- -	<i>6th April 1997</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 and Commencement**

1. These Regulations may be cited as the Social Security (Contributions) Amendment (No. 4) Regulations 1997 and shall come into force on 6th April 1997.

**Amendment of the Social Security (Contributions) Regulations 1979**

2. In paragraph (1) of regulation 19 of the Social Security (Contributions) Regulations 1979 (payments to be disregarded)<sup>(3)</sup> after sub-paragraph (z), add—

“(za) a payment of, or contribution towards, expenditure incurred on providing work-related training which by virtue of sections 200B, 200C and 200D of the Income and Corporation Taxes Act 1988 (work-related training)<sup>(4)</sup> is not to be taken as an emolument of the office or employment.”

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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. 1996/700 and 1997/820.  
(4) 1988 c. 1.

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**Status:** This is the original version (as it was originally made).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

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

20th March 1997

*Oliver Heald*  
Parliamentary Under-Secretary of State,  
Department of Social Security

## EXPLANATORY NOTE

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

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 amends regulation 19(1) of the principal Regulations (payments to be disregarded) by adding a new disregard in respect of payments by way of expenditure incurred on the provision of work-related training which are not to be taken as emoluments of the office or employment by virtue of sections 200B to 200D of the Income and Corporation Taxes Act 1988. Sections 200B to 200D were inserted by the Finance Act 1997.

These Regulations do not impose any costs on business.