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STATUTORY INSTRUMENTS

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**2001 No. 1004**

**The Social Security (Contributions) Regulations 2001**

**PART 2**

**ASSESSMENT OF EARNINGS RELATED CONTRIBUTIONS**

**[<sup>F1</sup>Amounts to be treated as earnings in connection with the use of qualifying vehicles other than cycles**

**22A.**—(1) To the extent that it would not otherwise be earnings, the amount specified in paragraph (2) shall be so treated.

(2) The amount is that produced by the formula—

Here—

**RME** is the aggregate of relevant motoring expenditure within the meaning of paragraph (3) in the earnings period; and

**QA** is the qualifying amount calculated in accordance with paragraph (4).

(3) A payment is relevant motoring expenditure if—

- (a) it is a mileage allowance payment within the meaning of section 197AD(2) of the Taxes Act;
- (b) it would be such a payment but for the fact that it is paid to another for the benefit of the employee; or
- (c) it is any other form of payment, except a payment in kind, made by or on behalf of the employer, and made to, or for the benefit of, the employee in respect of the use by the employee of a qualifying vehicle.

Here “qualifying vehicle” has the same meaning as in Schedule 12AA to the Taxes Act, but does not include a cycle within the meaning of section 192(1) of the Road Traffic Act 1988.

(4) The qualifying amount is the product of the formula—

Here—

**M** is the sum of—

- (a) the number of miles of business travel undertaken, at or before the time when the payment is made—
  - (i) in respect of which the payment is made, and
  - (ii) in respect of which no other payment has been made; and
- (b) the number of miles of business travel undertaken—
  - (i) since the last payment of relevant motoring expenditure was made, or, if there has been no such payment, since the employment began, and

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*Status: Point in time view as at 06/04/2002. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 22A. (See end of Document for details)*

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(ii) for which no payment has been, or is to be, made; and

**R** is the rate applicable to the vehicle in question, at the time when the payment is made, in accordance with paragraph 4(2) of Schedule 12AA to the Taxes Act and, if more than one rate is applicable to the class of vehicle in question, is the higher or highest of those rates.]

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**Textual Amendments**

**F1** Reg. 22A and cross-heading inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), 5

**Status:**

Point in time view as at 06/04/2002. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 22A.