

Status: Point in time view as at 26/07/2001.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Paragraph 4. (See end of Document for details)

SCHEDULE 3

PAYMENTS TO BE DISREGARDED IN THE CALCULATION OF EARNINGS FOR THE PURPOSES OF EARNINGS-RELATED CONTRIBUTIONS

PART V

CERTAIN NON-CASH VOUCHERS TO BE DISREGARDED AS PAYMENTS IN KIND

4. A non-cash voucher in respect of which an employed earner is not chargeable to tax under section 141 of the Taxes Act by virtue of section 157(3)(b) of the Taxes Act (cars available for private use).

Status:

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Changes to legislation:

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