

SCHEDULE 3

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

PART VIII

TRAVELLING, RELOCATION AND OTHER EXPENSES AND ALLOWANCES OF THE EMPLOYMENT

**Travelling, relocation and incidental expenses disregarded**

1. The travelling, relocation and other expenses and allowances mentioned in this Part are disregarded in the calculation of an employed earner’s earnings.

**Relocation expenses**

2.—(1) A payment of, or contribution towards, expenses reasonably incurred by a person in relation to a change of residence in connection with the commencement of, or an alteration in the duties of the person’s employment or the place where those duties are normally to be performed is disregarded if the conditions in sub-paragraphs (2) to (6) are met.

(2) The first condition is that—

(a) the payment or contribution—

[<sup>F1</sup>(i) is not, by virtue of section 271 of ITEPA 2003 (limited exemption of removal benefits and expenses) liable to income tax as general earnings under that Act; or]

(ii) would not have been so regarded, but is in fact disregarded [<sup>F2</sup>by virtue of another provision of ITEPA 2003; <sup>F3</sup>...]

<sup>F3</sup>(b) . . . . .

(3) The second condition is that the change of residence must result from—

(a) the employee becoming employed by an employer;

(b) an alteration of the duties of the employee’s employment (where his employer remains the same); or

(c) an alteration of the place where the employee is normally to perform the duties of his employment (where both the employer and the duties which the employee is to perform remains the same).

(4) The third condition is that the change of residence must be made wholly or mainly to allow the employee to have his residence within a reasonable daily travelling distance of—

(a) the place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(a);

(b) the place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(b); or

(c) the new place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(c).

References in this sub-paragraph and sub-paragraph (5) to the place where the employee performs, or is to perform, the duties of his employment are references to the place where he normally performs, or is normally to perform, the duties of the employment.

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

(5) The fourth condition is that the employee’s former residence must not be within a reasonable daily travelling distance of the place where the employee performs or is to perform the duties of the employment.

<sup>F4</sup>(6) .....

[<sup>F5</sup>(7) For the purposes of this paragraph, Chapter 7 of Part 4 of ITEPA 2003 shall be read as if sections 272 (1)(b), 272 (3)(b), 274 and 287 were omitted]

**Textual Amendments**

**F4** Sch. 3 Pt. VIII para. 2(6) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **7(4)(b)**

**F5** Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(iii)

**Textual Amendments**

**F1** Sch. 3 Pt. 8 para. 2(a)(i) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(i)

**F2** Words in sch. 3 Pt. 8 para. 2(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(ii)

**F3** Sch. 3 Pt. VIII para. 2(2)(b) and word omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **7(4)(a)**

**F4** Sch. 3 Pt. VIII para. 2(6) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **7(4)(b)**

**F5** Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(iii)

**Travelling expenses—general**

3. A payment of, or a contribution towards, [<sup>F6</sup>travel expenses ] which the holder of an office or employment is obliged to incur and [<sup>F7</sup>pay as the holder of that office or employment].

**Textual Amendments**

**F6** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)

**F7** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(ii)

For the purposes of this paragraph—

- (a) “[<sup>F8</sup>travel expenses ]” means—
  - (i) amounts necessarily expended on travelling in the performance of the duties of the office or employment; or
  - (ii) other expenses of travelling which are attributable to the necessary attendance at any place of the holder of the office or employment in the performance of the duties of the office or employment and are not expenses of ordinary commuting or private

travel (within the meaning of [<sup>F9</sup>section 338 of ITEPA 2003 (travel for necessary attendance)]);

[<sup>F10</sup>(b) section 339 of ITEPA 2003 (meaning of “workplace” and “permanent workplace”) shall apply as it applies for the purposes of section 338 of that Act]

(c) expenses of travel by the holder of an office or employment between two places at which he performs the duties of different offices or employments under or with companies in the same group are treated as necessarily expended in the performance of the duties which he is to perform at his destination; and

(d) for purpose of sub-paragraph (c) companies are to be taken to be members of the same group if and only if—

(i) one is a 51 per cent subsidiary of the other; or

(ii) both are 51 per cent subsidiaries of a third company

within the meaning of section 838(1)(a) of the Taxes Act (subsidiaries).

#### Textual Amendments

**F8** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)

**F9** Words in Sch. 3 Pt. 8 para. 3(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iii)

**F10** Sch. 3 Pt. 8 para. 3(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iv)

#### Textual Amendments

**F8** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)

**F9** Words in Sch. 3 Pt. 8 para. 3(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iii)

**F10** Sch. 3 Pt. 8 para. 3(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iv)

#### [<sup>F11</sup>Travel by unpaid directors of not-for-profit companies

**3A.—**(1) A payment of, or contribution towards, the expenses of the earner’s employment if or to the extent that payment or contribution is paid wholly and exclusively for the purposes of paying or reimbursing travel expenses in respect of which conditions A to C are met.

(2) Condition A is that —

(a) the earner is obliged to incur the expenses as holder of the employment, and

(b) the expenses are attributable to the earner’s necessary attendance at any place in the performance of the duties of the employment.

(3) Condition B is that the employment is employment as a director of a not-for-profit company.

(4) Condition C is that the employment is one from which the earner receives no earnings other than sums—

(a) paid to the earner in respect of expenses, and

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- (b) which are so paid by reason of the employment.
- (5) In this paragraph—
  - (a) “director” has the same meaning as in the benefits code (see section 67 of ITEPA 2003), and
  - (b) “not-for-profit company” means a company that does not carry on activities for the purpose of making profits for distribution to its members or others.

#### Textual Amendments

**F11** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2014 (S.I. 2014/608), regs. 1(1), 4

### Travel where directorship held as part of a trade or profession

**3B.** A payment of, or contribution towards, the expenses of the earner’s employment to the extent that those expenses are travel expenses which are exempt from income tax in accordance with section 241B of ITEPA 2003 (travel where directorship held as part of a trade or profession).

#### Textual Amendments

**F11** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2014 (S.I. 2014/608), regs. 1(1), 4

### Travel between linked employments

**3C.** A payment of, or contribution towards, the expenses of the earner’s employment to the extent that those expenses are travel expenses deductible for income tax purposes in accordance with section 340A of ITEPA 2003 (travel between linked employments).]

#### Textual Amendments

**F11** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2014 (S.I. 2014/608), regs. 1(1), 4

### [<sup>F12</sup>Travel at start or finish of overseas employment

**4.** A payment of, or a contribution towards, the expenses of the earner’s employment to the extent that those expenses—

- (a) are deductible for income tax purposes in accordance with section 341 of ITEPA 2003 (travel at start or finish of overseas employment); or
- (b) would be so deductible if—
  - (i) Conditions B and C were omitted from that section; and
  - (ii) the earnings of the employment were subject to income tax as employment income under that Act.

**Textual Amendments**

**F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

**Travel between employments where duties performed abroad**

**4A.** A payment of, or a contribution towards, the expenses of the earner's employment to the extent that those expenses—

- (a) are deductible for income tax purposes in accordance with section 342 of ITEPA 2003 (travel between employments where duties performed abroad), or
- (b) would be so deductible if—
  - (i) Conditions E and F were omitted from that section; and
  - (ii) the earnings of the employment were subject to income tax as employment income under that Act.

**Textual Amendments**

**F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

**Travel costs and expenses where duties performed abroad: earner's travel**

**4B.—**(1) So much of an employed earner's earnings as equals the amount in sub-paragraph (2).

(2) The amount in this sub-paragraph is—

- (a) the included amount within the meaning of section 370 of ITEPA 2003 (travel costs and expenses where duties performed abroad: employee's travel); or
- (b) the amount which would be the included amount within the meaning of that section if the earner were resident and ordinarily resident in the United Kingdom.

**Textual Amendments**

**F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

**Travel costs and expenses where duties performed abroad: visiting spouse's<sup>F13</sup>, civil partner's] or child's travel**

**4C.—**(1) So much of an employed earner's earnings as equals the amount in sub-paragraph (2).

(2) The amount in this sub-paragraph is—

- (a) the included amount within the meaning of section 371 of ITEPA 2003 (travel costs and expenses where duties performed abroad: visiting spouse's<sup>F14</sup>, civil partner's] or child's travel); or

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- (b) the amount which would be the included amount within the meaning of that section if the earner were resident and ordinarily resident in the United Kingdom.

#### Textual Amendments

- F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**
- F13** Words in Sch. 3 Pt. VIII para. 4C heading inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(2)**
- F14** Words in Sch. 3 Pt. VIII para. 4C(2)(a) inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(2)**

#### Foreign accommodation and subsistence costs and expenses (overseas employments)

- 4D.** So much of an employed earner's earnings as equals the amount of the deduction—
- (a) permitted for income tax purposes under section 376 of ITEPA 2003 (foreign accommodation and subsistence costs and expenses (overseas employments)); or
- (b) which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.

#### Textual Amendments

- F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

#### [<sup>F15</sup>Travel costs and expenses of non-domiciled employee or the employee's spouse, civil partner or child where duties performed in the United Kingdom]

- 5.** So much of an employed earner's earnings as equals the aggregate amount of the deductions—
- (a) permitted for income tax purposes under sections 373 and 374 of ITEPA 2003 (travel costs and expenses of a non-domiciled employee or the employee's spouse<sup>F16</sup>, civil partner] or child where duties are performed in the United Kingdom); or
- (b) which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.]

#### Textual Amendments

- F12** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**
- F15** Sch. 3 Pt. VIII para. 5 heading substituted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(3)**
- F16** Words in Sch. 3 Pt. VIII para. 5(a) inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(4)**

## Travelling expenses of workers on offshore gas and oil rigs

6. A payment of, or a contribution towards, expenses where that payment or contribution is disregarded for the purposes of calculating the emoluments [<sup>F17</sup>general earnings under section 305 of ITEPA 2003 (offshore oil and gas workers: mainland transfers).]

### Textual Amendments

**F17** Words in Sch. 3 Pt. 8 para. 6 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(d)

## [<sup>F18</sup>Payments connected with cars and vans and exempt heavy goods vehicles provided for private use]

7. A payment—

- (a) by way of the discharge of any liability which by virtue of [<sup>F19</sup>section 239(1) of ITEPA 2003 (payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles)]; or
- (b) of expenses, which by virtue of [<sup>F20</sup>section 239(2)] of that Act;

is not treated as [<sup>F21</sup>general earnings] of the employment chargeable to income tax<sup>F22</sup>....

### Textual Amendments

- F18** Sch. 3 Pt. 8 para. 7 heading substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(i)**
- F19** Words in sch. 3 Pt. 8 para. 7(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(ii)**
- F20** Words in sch. 3 Pt. 8 para. 7(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(iii)**
- F21** Words in sch. 3 Pt. 8 para. 7 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(iv)**
- F22** Words in sch. 3 Pt. 8 para. 7 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(v)**

## [<sup>F23</sup>Qualifying amounts of relevant motoring expenditure

7A. To the extent that it would otherwise be earnings, the qualifying amount calculated in accordance with regulation 22A(4).

### Textual Amendments

**F23** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

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

### Qualifying amounts of mileage allowance payment in respect of cycles

**7B.**—(1) To the extent that it would otherwise be earnings, the qualifying amount of a mileage allowance payment in respect of a cycle.

(2) The qualifying amount is that which would be produced by the formula in regulation 22A(4) if the value for **R** were the rate for the time being approved under [<sup>F24</sup>section 230(2) of ITEPA 2003] in respect of a cycle.

(3) In this paragraph—

“cycle” has the meaning given in section 192(1) of the Road Traffic Act 1988; and

“mileage allowance payment” has the meaning given in [<sup>F25</sup>section 229(2) of ITEPA 2003].

#### Textual Amendments

**F23** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

**F24** Words in sch. 3 Pt. 8 para. 7B(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(f)(i)**

**F25** Words in sch. 3 Pt. 8 para. 7B(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(f)(ii)**

### Qualifying amounts of passenger payment

**7C.**—(1) To the extent that it would otherwise be earnings, the qualifying amount of a passenger payment.

(2) The qualifying amount is that which would be produced by the formula in regulation 22A(4) if—

(a) references to business travel were to business travel for which the employee [<sup>F26</sup>receives passenger payments within the meaning of section 233(3) of ITEPA 2003; and ]

(b) the value for **R** were the rate for the time being approved for a passenger payment under [<sup>F27</sup>section 234 of ITEPA 2003].

(3) In this paragraph—

“passenger payment” has the meaning given in [<sup>F28</sup>section 233(3) of ITEPA 2003]; and

<sup>F29</sup>  
...

#### Textual Amendments

**F23** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

**F26** Words in sch. 3 Pt. 8 para. 7C(2)(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(g)(i)(aa)**

**F27** Words in sch. 3 Pt. 8 para. 7C(2)(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(g)(i)(bb)**

- F28** Words in sch. 3 Pt. 8 para. 7C(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(ii)
- F29** Words in sch. 3 Pt. 8 para. 7C(3) omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(iii)

### [<sup>F30</sup>Car fuel

**7D.**—(1) A payment by way of the provision of car fuel which is chargeable to income tax under section 149 of ITEPA 2003.]

#### Textual Amendments

- F23** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**
- F30** Sch. 3 Pt. 8 para. 7D substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(h)**

### [<sup>F31</sup>Van fuel

**7E.** A payment by way of the provision of van fuel which is chargeable to income tax under section 160 of ITEPA 2003.]

#### Textual Amendments

- F31** Sch. 3 Pt. VIII para. 7E inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(3)(a)**

### Car parking facilities

**8.** A payment of, or a contribution towards, the provision of car parking facilities at or near the earner's place of employment which, by virtue of [<sup>F32</sup>section 237 of ITEPA 2003], is not regarded as [<sup>F33</sup>general earnings] of the earner's employment.

#### Textual Amendments

- F32** Words in sch. 3 Pt. 8 para. 8 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(i)(i)**
- F33** Words in sch. 3 Pt. 8 para. 8 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(i)(ii)**

### Specific and distinct payments of, or towards, expenses actually incurred

**9.**—[<sup>F34</sup>(1)] For the avoidance of doubt, these shall be disregarded any specific and distinct payment of, or contribution towards, expenses which an employed earner actually incurs in carrying out his employment.

[<sup>F35</sup>This is subject to the following qualification.]

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

[<sup>F36</sup>(2) Sub-paragraph (1) does not authorise the disregard of any amount by way of relevant motoring expenditure, within the meaning of paragraph (3) of regulation 22A, in excess of that permitted by the formula in paragraph (4) of that regulation.]

#### Textual Amendments

- F34** Sch. 3 Pt. 08 para. 9: Sch. 3 Pt. 8 para. 9 renumbered as Sch. 3 Pt. 8 para. 9(1) (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(a)**
- F35** Words in Sch. 3 para. 9(1) added (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(b)**
- F36** Sch. 3 para. 9(2) added (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(c)**

[<sup>F37</sup> **council tax or water or sewerage charges] on accommodation provided for employee's use**

**10.** A payment of, or a contribution towards meeting a person's liability for [<sup>F38</sup> council tax or water or sewerage charges] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [<sup>F39</sup> sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], [<sup>F40</sup> he is not liable to income tax]<sup>F41</sup>... in respect of the provision of that accommodation.

This paragraph does not extend to Northern Ireland.

#### Textual Amendments

- F37** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(i)**
- F38** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(i)**
- F39** Words in sch. 3 Pt. 8 para. 10 11 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**
- F40** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(ii)**
- F41** Words in sch. 3 Pt. 8 para. 10 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**

[<sup>F42</sup> **rates or water or sewerage charges ] on accommodation provided for employee's use**

**11.** A payment of, or a contribution towards meeting, a person's liability for [<sup>F43</sup> rates or water or sewerage charges ] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [<sup>F44</sup> sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], he is not liable to income tax<sup>F45</sup>... in respect of the provision of that accommodation.

This paragraph extends only to Northern Ireland.

#### Textual Amendments

- F42** Words in sch. 3 Pt. 8 para. 11 heading substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(l)**
- F43** Words in sch. 3 Pt. 8 para. 11 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(l)**
- F44** Words in sch. 3 Pt. 8 para. 11 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**
- F45** Words in sch. 3 Pt. 8 para. 11 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(ii)**

#### Foreign service allowance

**12.** A payment by way of an allowance which is not regarded as income for any income tax purpose by virtue of [<sup>F46</sup>section 299 of ITEPA 2003 (Crown employees' foreign service allowance)].

#### Textual Amendments

- F46** Words in sch. 3 Pt. 8 para. 12 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(m)**

#### [<sup>F47</sup>HM Forces' Operational Allowance

**12A.—(1)** A payment of the Operational Allowance to members of the armed forces of the Crown.

(2) The Operational Allowance is an allowance designated as such under a Royal Warrant made under section 333 of the Armed Forces Act 2006.]

#### Textual Amendments

- F47** Sch. 3 Pt. VIII para. 12A substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(a)**

#### [<sup>F48</sup>HM Forces' Council Tax Relief

**12B.—(1)** A payment of Council Tax Relief to members of the armed forces of the Crown.

(2) Council Tax Relief is a payment designated as such under a Royal Warrant made under section 333 of the Armed Forces Act 2006.]

#### Textual Amendments

- F48** Sch. 3 Pt. VIII para. 12B substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(b)**

*Status: Point in time view as at 06/04/2014.*

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

#### [<sup>F49</sup>HM Forces' Continuity of Education Allowance

**12C.**—(1) A payment of the Continuity of Education Allowance to or in respect of members of the armed forces of the Crown.

(2) The Continuity of Education Allowance is an allowance designated as such under a Royal Warrant made under section 333 of the Armed Forces Act 2006.]

#### Textual Amendments

**F49** Sch. 3 Pt. VIII para. 12C inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(c)**

#### Commonwealth War Graves Commission and British Council: extra cost of living allowance

**13.** A payment by way of an allowance to a person in the service of the Commonwealth War Graves Commission or the British Council paid with a view to compensating him for the extra cost of living outside the United Kingdom in order to perform the duties of his employment.

#### Overseas medical treatment

**14.** A payment of, or a contribution towards, expenses incurred in—

- (a) providing an employee with medical treatment outside the United Kingdom (including providing for him to be an in-patient) in a case where the need for the treatment arises while the employee is outside the United Kingdom for the purposes of performing the duties of his employment; or
- (b) providing insurance for the employee against the cost of such treatment in a case falling within sub-paragraph (a).

Here “medical treatment” includes all forms of treatment for, and all procedures for diagnosing, any physical or mental ailment, infirmity or defect.

#### [<sup>F50</sup>Experts Seconded to European Commission

**15.** A payment in respect of daily subsistence allowances paid by the European Commission to persons whose services are made available to the Commission by their employers under the detached national experts scheme which is exempt from income tax by virtue of section 304 of ITEPA 2003 (experts seconded to European Commission).]

#### Textual Amendments

**F50** Sch. 3 Pt. 8 para. 15 added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(n)**

#### [<sup>F51</sup>Experts seconded to a body of the European Union

**15A.** A payment in respect of subsistence allowances paid—

- (a) by a body of the European Union that is located in the United Kingdom and listed in the table below;
- (b) to persons who, because of their expertise in matters relating to the subject matter of the functions of the body, are seconded to the body by their employers.

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Bodies of the European Union located in the United Kingdom

The European Medicines Agency

The European Police College

The European Banking Authority]

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**Textual Amendments**

**F51** Sch. 3 Pt. VIII para. 15A inserted (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), 7

**[<sup>F52</sup>Expenses of MPs and other representatives**

**16.** A payment to which no liability to income tax arises by virtue of any of the following provisions of ITEPA 2003—

- (a) section 292 (accommodation expenses of MPs);
- (b) section 293 (overnight expenses of other elected representatives);
- (c) section 293A (UK travel and subsistence expenses of MPs);
- [ section 293B (UK travel expenses of other elected representatives);]

<sup>F53</sup>(ca)

- (d) section 294 (European travel expenses of MPs and other representatives).]

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**Textual Amendments**

**F52** Sch. 3 Pt. VIII para. 16 added (28.2.2011) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2011 \(S.I. 2011/225\)](#), regs. 1, 3

**F53** Sch. 3 Pt. VIII para. 16(ca) inserted (1.9.2013) by [The Social Security \(Contributions\) \(Amendment No.3\) Regulations 2013 \(S.I. 2013/1907\)](#), regs. 1, 4(a)

**Status:**

Point in time view as at 06/04/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART VIII.