

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.

[<sup>F1</sup>1A. For the purposes of this paragraph none of the following amounts are to be disregarded in the calculation of an employed earner’s earnings—

- (a) any amount paid or reimbursed pursuant to relevant salary sacrifice arrangements as provided for in section 289A(5);
(b) any amount paid or reimbursed to an employed earner which falls within regulation 22(13); and
(c) any amount paid to an employed earner in respect of anticipated expenses that have yet to be incurred (whether or not such expenses are actually incurred after the payment is made).]

Textual Amendments

F1 Sch. 3 Pt. VIII para. 1A inserted (6.4.2016) by The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, 5(2)

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>F2</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>F3</sup>by virtue of another provision of ITEPA 2003; <sup>F4</sup>...]

<sup>F4</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

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- (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.

(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>F5</sup>(6) .....

<sup>F6</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]

<b>Textual Amendments</b>	
<b>F2</b>	Sch. 3 Pt. 8 para. 2(a)(i) substituted (6.4.2004) by <a href="#">The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770)</a> , regs. 1(1), 28(6)(a)(i)
<b>F3</b>	Words in sch. 3 Pt. 8 para. 2(a)(ii) substituted (6.4.2004) by <a href="#">The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770)</a> , regs. 1(1), 28(6)(a)(ii)
<b>F4</b>	Sch. 3 Pt. VIII para. 2(2)(b) and word omitted (6.4.2012) by virtue of <a href="#">The Social Security (Contributions) (Amendment No. 2) Regulations 2012 (S.I. 2012/817)</a> , regs. 1(1), <b>7(4)(a)</b>
<b>F5</b>	Sch. 3 Pt. VIII para. 2(6) omitted (6.4.2012) by virtue of <a href="#">The Social Security (Contributions) (Amendment No. 2) Regulations 2012 (S.I. 2012/817)</a> , regs. 1(1), <b>7(4)(b)</b>
<b>F6</b>	Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by <a href="#">The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770)</a> , regs. 1(1), 28(6)(a)(iii)

**Travelling expenses—general**

3. A payment of, or a contribution towards, [<sup>F7</sup>travel expenses ] which the holder of an office or employment is obliged to incur and [<sup>F8</sup>pay as the holder of that office or employment [<sup>F9</sup>but this paragraph is subject to paragraph 1A]].

For the purposes of this paragraph—

- <sup>F10</sup>(za) “ordinary commuting” means travel between—
  - (i) the employee’s home and a permanent workplace; or
  - (ii) a place that is not a workplace and a permanent workplace;
- (zb) “private travel” means travel between—
  - (i) the employee’s home and a place that is not a workplace; or

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- (ii) two places neither of which is a workplace;]
- [<sup>F11</sup>(a) “travel expenses” means amounts necessarily expended on travelling in the performance of the duties of the office or employment or 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—
  - (i) ordinary commuting;
  - (ii) travel between any two places that is for practical purposes substantially ordinary commuting;
  - (iii) travel between any two places that is for practical purposes substantially private travel; or
  - (iv) private travel.]
- <sup>F12</sup>(b) .....
- (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 companywithin the meaning of section 838(1)(a) of the Taxes Act (subsidiaries).

**Textual Amendments**

- 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)(i)
- 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)(ii)
- F9** Words in Sch. 3 Pt. VIII para. 3 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(a)**
- F10** Sch. 3 Pt. VIII para. 3(za)(zb) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(b)**
- F11** Sch. 3 Pt. VIII para. 3(a) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(c)**
- F12** Sch. 3 Pt. VIII para. 3(b) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(d)**

[<sup>F13</sup>**Meaning of “workplace” and “permanent workplace”**

- 3ZA.**—(1) For the purposes of paragraph 3—
- (a) “workplace”, in relation to an employment, means a place at which the employee’s attendance is necessary in the performance of the duties of the employment,
  - (b) “permanent workplace”, in relation to an employment, means a place which—
    - (i) the employee regularly attends in the performance of the duties of the employment, and
    - (ii) is not a temporary workplace.

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This is subject to sub-paragraphs (3) to (7).

(2) In sub-paragraph (1)(b) “temporary workplace”, in relation to an employment, means a place which the employee attends in the performance of the duties of the employment—

- (a) for the purpose of performing a task of limited duration, or
- (b) for some other temporary purpose.

This is subject to sub-paragraphs (3) and (4).

(3) A place which the employee regularly attends in the performance of the duties of the employment is treated as a permanent workplace and not a temporary workplace if—

- (a) it forms the base from which those duties are performed, or
- (b) the tasks to be carried out in the performance of those duties are allocated there.

(4) A place is not regarded as a temporary workplace if the employee’s attendance is—

- (a) in the course of a period of continuous work at that place—
  - (i) lasting more than 24 months, or
  - (ii) comprising all or almost all of the period for which the employee is likely to hold the employment, or
- (b) at a time when it is reasonable to assume that it will be in the course of such a period.

(5) For the purposes of sub-paragraph (4), a period is a period of continuous work at a place if over the period the duties of the employment are performed to a significant extent at the place.

(6) An actual or contemplated modification of the place at which duties are performed is to be disregarded for the purpose of sub-paragraphs (4) and (5) if it does not, or would not, have any substantial effect on the employee’s journey, or expenses of travelling, to and from the place where they are performed.

(7) An employee is treated as having a permanent workplace consisting of an area if—

- (a) the duties of the employment are defined by reference to an area (whether or not they also require attendance at places outside it),
- (b) in the performance of those duties the employee attends different places within the area,
- (c) none of the places the employee attends in the performance of those duties is a permanent workplace, and
- (d) the area would be a permanent workplace if sub-paragraphs (1)(b), (2), (4), (5) and (6) referred to the area where they refer to a place.]

#### Textual Amendments

**F13** Sch. 3 Pt. VIII paras. 3ZA, 3ZB inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(4)**

#### [<sup>F13</sup>T] **Travel for necessary attendance: employment intermediaries**

**3ZB.**—(1) This paragraph applies where an individual (“the worker”)—

- (a) personally provides services (which are not excluded services) to another person (“the client”), and
- (b) the services are provided not under a contract directly between the client or a person connected with the client and the worker but under arrangements involving an employment intermediary.

This is subject to the following provisions of this paragraph.

(2) Where this paragraph applies, each engagement is for the purposes of paragraphs 3 and 3ZA to be regarded as a separate employment.

(3) This paragraph does not apply if it is shown that the manner in which the worker provides the services is not subject to (or to the right of) supervision, direction or control by any person.

(4) Sub-paragraph (3) does not apply in relation to an engagement if—

- (a) Chapter 8 of Part 2 of ITEPA 2003 applies in relation to the engagement,
- (b) the conditions in section 51, 52 or 53 of that Act are met in relation to the employment intermediary, and
- (c) the employment intermediary is not a managed service company.

(5) This paragraph does not apply in relation to an engagement if—

- (a) Chapter 8 of Part 2 of ITEPA 2003 does not apply in relation to the engagement merely because the circumstances in section 49(1)(c) of ITEPA 2003 are not met,
- (b) assuming those circumstances were met, the conditions in section 51, 52 or 53 of that Act would be met in relation to the employment intermediary, and
- (c) the employment intermediary is not a managed service company.

(6) In determining for the purposes of sub-paragraphs (4) to (5) whether the conditions in section 51, 52 or 53 of ITEPA 2003 are or would be met in relation to the employment intermediary—

[<sup>F14</sup>(a) in section 51(1) of that Act—

- (i) disregard “either” in the opening words, and
- (ii) disregard paragraph (b) (and the preceding “or”), and]

(b) read references to the intermediary as references to the employment intermediary.

[  
<sup>F15</sup>(6A) Sub-paragraph (6B) applies if—

- (a) the client or a relevant person provides the employment intermediary (whether before or after the worker begins to provide the services) with a fraudulent document which is intended to constitute evidence that, by virtue of sub-paragraph (3), this paragraph does not or will not apply in relation to the services,
- (b) that paragraph is taken not to apply in relation to the services, and
- (c) in consequence, the employment intermediary does not under these Regulations deduct and account for an amount that would have been deducted and accounted for if this paragraph had been taken to apply in relation to the services.

(6B) For the purpose of recovering the amount referred to in sub-paragraph (6A)(c) (“the unpaid contributions”)—

- (a) the worker is to be treated as having an employment with the client or relevant person who provided the document, the duties of which consist of the services, and
- (b) the client or relevant person is under these Regulations to account for the unpaid contributions as if they arose in respect of earnings from that employment.

(6C) In sub-paragraphs (6A) and (6B) “relevant person” means a person, other than the client, the worker or a person connected with the employment intermediary, who—

- (a) is resident, or has a place of business, in the United Kingdom, and
- (b) is party to a contract with the employment intermediary or a person connected with the employment intermediary under or in consequence of which—
  - (i) the services are provided, or

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- (ii) the employment intermediary, or a person connected with the employment intermediary makes payments in respect of the services.]

[  
F16(6D) Sub-paragraph (3) does not apply in relation to an engagement if—

- (a) regulations 14 to 18 of the Social Security Contributions (Intermediaries) Regulations 2000 apply in relation to the engagement,
- (b) one of conditions A to C in regulation 14 of those Regulations is met in relation to the employment intermediary, and
- (c) the employment intermediary is not a managed service company.

(6E) This paragraph does not apply in relation to an engagement if—

- (a) regulations 14 to 18 of the Social Security Contributions (Intermediaries) Regulations 2000 do not apply in relation to the engagement because the circumstances in regulation 13(1)(d) of those Regulations are not met,
- (b) assuming those circumstances were met, one of conditions A to C in regulation 14 of those regulations would be met in relation to the employment intermediary, and
- (c) the employment intermediary is not a managed service company.

(6F) In determining for the purposes of sub-paragraph (6D) or (6E) whether one of conditions A to C in regulation 14 is or would be met in relation to the employment intermediary, read references to the intermediary as references to the employment intermediary.]

(7) In determining whether this paragraph applies, no regard is to be had to any arrangements the main purpose, or one of the main purposes, of which is to secure that this paragraph does not to any extent apply.

(8) In this paragraph—

“arrangements” includes any such scheme, transaction or series of transactions, agreement or understanding, whether or not enforceable, and any associated operations;

“employment intermediary” means a person, other than the worker or the client, who carries on a business (whether or not with a view to profit and whether or not in conjunction with any other business) of supplying labour;

“engagement” means any such provision of services as is mentioned in sub-paragraph (1)(a);

“excluded services” means services provided wholly in the client’s home;

“managed service company” means a company which—

- (a) is a managed service company within the meaning given by section 61B of ITEPA 2003, or
- (b) would be such a company disregarding subsection (1)(c) of that section.]

#### Textual Amendments

- F13** Sch. 3 Pt. VIII paras. 3ZA, 3ZB inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(4)**
- F14** Sch. 3 Pt. VIII para. 3ZB(6)(a) substituted (6.7.2016) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2016 \(S.I. 2016/647\)](#), regs. 1, **2**
- F15** Sch. 3 Pt. VIII inserted (E.W.S.) (28.11.2016) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2016 \(S.I. 2016/1067\)](#), regs. 1, **6**
- F16** Sch. 3 Pt. VIII para. 3ZB(6D)-(6F) inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2017 \(S.I. 2017/373\)](#), regs. 1, **4(2)**

### [<sup>F17</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
- (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

**F17** 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

**F17** 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).]

[<sup>F18</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

**F17** 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

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**F18** Words in Sch. 3 Pt. VIII para. 3C inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### **[<sup>F19</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.

**[<sup>F20</sup>This paragraph is subject to paragraph 1A.]**

#### **Textual Amendments**

**F19** 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)**

**F20** Words in Sch. 3 Pt. VIII para. 4 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### **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.

**[<sup>F21</sup>This paragraph is subject to paragraph 1A.]**

#### **Textual Amendments**

**F19** 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)**

**F21** Words in Sch. 3 Pt. VIII para. 4A inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### **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—



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- (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.

[<sup>F22</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

- F19** 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)**
- F22** Words in Sch. 3 Pt. VIII para. 4B inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### Travel costs and expenses where duties performed abroad: visiting spouse's<sup>F23</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>F24</sup>, civil partner's] or child'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.

[<sup>F25</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

- F19** 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)**
- F23** 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)**
- F24** 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)**
- F25** Words in Sch. 3 Pt. VIII para. 4C inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### 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.

[<sup>F26</sup>This paragraph is subject to paragraph 1A.]

**Status:** Point in time view as at 14/12/2022.

**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)

#### Textual Amendments

- F19** 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)**
- F26** Words in Sch. 3 Pt. VIII para. 4D inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### [<sup>F27</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—
- 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>F28</sup>, civil partner] or child where duties are performed in the United Kingdom); or
  - which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.]

[<sup>F29</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

- F19** 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)**
- F27** 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)**
- F28** 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)**
- F29** Words in Sch. 3 Pt. VIII para. 5 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### 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>F30</sup>general earnings under section 305 of ITEPA 2003 (offshore oil and gas workers: mainland transfers).]

#### Textual Amendments

- F30** 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>F31</sup>Payments connected with cars and vans and exempt heavy goods vehicles provided for private use]

7.—[<sup>F32</sup>(1)] A payment—

- (a) by way of the discharge of any liability which by virtue of <sup>F33</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>F34</sup>section 239(2)] of that Act;

is not treated as <sup>F35</sup>general earnings] of the employment chargeable to income tax<sup>F36</sup> ....

<sup>F37</sup>(2) Sub-paragraph (1) does not apply so far as the payment is made pursuant to optional remuneration arrangements.]

#### Textual Amendments

- F31** 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)
- F32** Sch. 3 Pt. VIII para. 7A(1): Sch. 3 Pt. 8 para. 7 and 7A renumbered as para. 7(1) and 7A(1) (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(2)**
- F33** 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)
- F34** 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)
- F35** 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)
- F36** 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)
- F37** Sch. 3 Pt. VIII para. 7(2) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(3)**

#### <sup>F38</sup>Qualifying amounts of relevant motoring expenditure

7A.—[

<sup>F32</sup>(1)] To the extent that it would otherwise be earnings, the qualifying amount calculated in accordance with regulation 22A(4).

[

<sup>F39</sup>(2) Sub-paragraph (1) does not apply so far as the payment of relevant motoring expenditure within the meaning of regulation 22A(3) is made pursuant to optional remuneration arrangements.]

#### Textual Amendments

- F32** Sch. 3 Pt. VIII para. 7A(1): Sch. 3 Pt. 8 para. 7 and 7A renumbered as para. 7(1) and 7A(1) (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(2)**
- F38** 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)**
- F39** Sch. 3 Pt. VIII para. 7A(2) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(4)**

#### 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.

**Status:** Point in time view as at 14/12/2022.

**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)

(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>F40</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>F41</sup>section 229(2) of ITEPA 2003].

#### Textual Amendments

**F38** 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)**

**F40** 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)**

**F41** 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>F42</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>F43</sup>section 234 of ITEPA 2003].

(3) In this paragraph—

“passenger payment” has the meaning given in [<sup>F44</sup>section 233(3) of ITEPA 2003]; and

<sup>F45</sup>  
...

#### Textual Amendments

**F38** 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)**

**F42** 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)**

**F43** 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)**

**F44** 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)**

**F45** 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>F46</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

- F38** 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)**
- F46** 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>F47</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

- F47** 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>F48</sup>section 237 of ITEPA 2003], is not regarded as [<sup>F49</sup>general earnings] of the earner's employment.

##### Textual Amendments

- F48** 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)**
- F49** 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)**

#### [<sup>F50</sup>Amounts exempted from income tax under section 289A of ITEPA 2003

**8A.** Any amount which is exempted from income tax under section 289A of ITEPA 2003.]

##### Textual Amendments

- F50** Sch. 3 Pt. VIII para. 8A inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(6)**

*Status: Point in time view as at 14/12/2022.*

*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>F51</sup>Payments exempted from income tax under section 299B of ITEPA 2003**

**8B.** A payment to a person who holds a voluntary office in respect of expenses which is exempted from income tax under section 299B of ITEPA 2003.]

#### **Textual Amendments**

**F51** Sch. 3 Pt. VIII para. 8B inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2020 \(S.I. 2020/320\)](#), regs. 1, **2(2)**

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

**9.**—[<sup>F52</sup>(1)] For the avoidance of doubt, [<sup>F53</sup>there] 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>F54</sup>This is subject to the following [<sup>F55</sup>qualifications].]

[<sup>F56</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—

- (a) in excess of that permitted by the formula in paragraph (4) of that regulation; or
- (b) so far as it is paid pursuant to optional remuneration arrangements.]

[<sup>F57</sup>(3) Sub-paragraph (1) does not authorise the disregard of any amount which—

- (a) falls within paragraphs (12) or (13) of regulation 22; or
- (b) is paid to an employed earner in respect of anticipated expenses that have yet to be incurred (whether or not such expenses are actually incurred after the payment is made).]

#### **Textual Amendments**

**F52** 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)**

**F53** Word in Sch. 3 Pt. VIII para. 9(1) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(a)(i)**

**F54** 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)**

**F55** Word in Sch. 3 Pt. VIII para. 9(1) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(a)(ii)**

**F56** Sch. 3 Pt. VIII para. 9(2) substituted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(5)**

**F57** Sch. 3 Pt. VIII para. 9(3) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(b)**

### **[<sup>F58</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>F59</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>F60</sup>sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], [<sup>F61</sup>he is not liable to income tax]<sup>F62</sup>... in respect of the provision of that accommodation.

This paragraph does not extend to Northern Ireland.

#### Textual Amendments

- F58** 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)**
- F59** 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)**
- F60** 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)**
- F61** 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)**
- F62** 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>F63</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>F64</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>F65</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>F66</sup>... in respect of the provision of that accommodation.

This paragraph extends only to Northern Ireland.

#### Textual Amendments

- F63** 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)**
- F64** 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)**
- F65** 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)**
- F66** 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>F67</sup>section 299 of ITEPA 2003 (Crown employees' foreign service allowance)].

#### Textual Amendments

- F67** 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)**

**Status:** Point in time view as at 14/12/2022.

**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>F68</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

**F68** 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>F69</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

**F69** 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)**

### [<sup>F70</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

**F70** 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)**

### [<sup>F71</sup>HM Forces' Accommodation Allowance

**12D.** A payment to which no liability to income tax arises by virtue of section 297D of ITEPA 2003 (armed forces: accommodation allowances).]

#### Textual Amendments

**F71** Sch. 3 Pt. VIII para. 12D inserted (2.7.2019) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2019 \(S.I. 2019/1009\)](#), regs. 1, **2**



### **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>F72</sup>Recommended medical treatment**

14A. A payment or reimbursement to which no liability to income tax arises by virtue of section 320C of ITEPA 2003 (recommended medical treatment).]

#### **Textual Amendments**

**F72** Sch. 3 Pt. VIII para. 14A inserted (1.1.2015) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2014 \(S.I. 2014/3228\)](#), regs. 1, 4

### **[<sup>F73</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**

**F73** 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>F74</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

**Status:** Point in time view as at 14/12/2022.

**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)

The European Medicines Agency

The European Police College

The European Banking Authority]

#### Textual Amendments

**F74** 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>F75</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>F76</sup>(ca)

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

#### Textual Amendments

**F75** 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

**F76** 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)

#### [<sup>F77</sup>Travel expenses of members of local authorities etc

17. A payment to which no liability to income tax arises by virtue of section 295A of ITEPA 2003 (travel expenses of members of local authorities etc).]

#### Textual Amendments

**F77** Sch. 3 Pt. VIII para. 17 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, 5(8)

**Status:**

Point in time view as at 14/12/2022.

**Changes to legislation:**

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