

SCHEDULE 1

Preamble

PROVISIONS CONFERRING POWERS EXERCISED IN MAKING THESE REGULATIONS

In this Schedule—

“the 1998 Act” means the Social Security Act 1998 <sup>F1</sup>;

“the 1988 Order” means the Social Security (Northern Ireland Order 1998 <sup>F2</sup>;

“the 2000 Act” means the Child Support, Pensions and Social Security Act 2000 <sup>F3</sup>;

“the Transfer Act” means the Social Security Contributions (Transfer of Functions, etc.) Act 1999 <sup>F4</sup>

“the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 <sup>F5</sup>; and

“the Welfare Reform Act” means the Welfare Reform and Pensions Act 1999 <sup>F6</sup>.

**Textual Amendments**

- F1** 1998 c. 14.
- F2** S.I. 1998/1506 (N.I. 10).
- F3** 2000 c. 19.
- F4** 1999 c. 2.
- F5** S.I. 1999/671.
- F6** 1999 c. 30.

**Textual Amendments**

- F1** 1998 c. 14.
- F2** S.I. 1998/1506 (N.I. 10).
- F3** 2000 c. 19.
- F4** 1999 c. 2.
- F5** S.I. 1999/671.
- F6** 1999 c. 30.

PART I

POWERS EXERCISED BY THE TREASURY

<i>Column (1)</i> <i>Enabling power</i>	<i>Column (2)</i> <i>Relevant amendment</i>
Social Security Contributions and Benefits Act 1992 <sup>F7</sup> Section 1(6) and (7)	Paragraph 56(3) of Schedule 7 to the 1998 Act and paragraph 1(3) of Schedule 3 to the Transfer Act.

**Status:** Point in time view as at 26/07/2001.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. (See end of Document for details)

Section 3(2), (2A), (3) and (5)	Section 48 and 49 of the 1998 Act and paragraph 3 of Schedule 3 to the Transfer Act.
Section 4(5), (6) and (7)	Section 50 of the 1998 Act, paragraph 4 of Schedule 3 to the Transfer Act and section 74(3) of the 2000 Act.
Section 5(1), (4) and (6)	Paragraph 1 of Schedule 9 to the Welfare Reform Act.
Section 6(3), (6) and (7)	Paragraph 2 of Schedule 9 to the Welfare Reform Act.
Section 6A(2) and (7) F8	Paragraph 3 of Schedule 9 to the Welfare Reform Act.
Section 10(9) F9	
Section 10A(7) F10	Paragraph 11 of Schedule 3 to the Transfer Act.
Section 11(3), (4) and (5)	Paragraph 12 of Schedule 3 to the Transfer Act and article 3 of S.I. 2001/477.
Section 12(6)	Paragraph 13 of Schedule 3 to the Transfer Act.
Section 13(1) and (7)	Paragraph 14(2) and (4) of Schedule 3 to the Transfer Act, and article 4 of S.I. 2001/477.
Section 14(1), (2) and (5)	Paragraph 15 of Schedule 3 to the Transfer Act.
Section 19(1) to (5A)	Paragraph 19(2) of Schedule 3 to the Transfer Act.
Section 19A(2) and (3) F11	Paragraph 20 of Schedule 3, and paragraph 4 of Schedule 9, to the Transfer Act.
Section 116(2) and (3)	Paragraph 28 of Schedule 2 to the Jobseekers Act 1995, paragraph 67 of Schedule 7 to the 1998 Act and paragraph 22 of Schedule 3, and paragraph 5 of Schedule 7 to the Transfer Act. F12
Section 117	Paragraph 68 of Schedule 7 to the 1998 Act and paragraph 23 of Schedule 3 to, and paragraph 6 of Schedule 7 to, the Transfer Act.
Section 118	Paragraph 24 of Schedule 3 to the Transfer Act.
Section 119	Paragraph 69 of Schedule 7 to the 1998 Act and paragraph 25 of Schedule 3, and paragraph 7 of Schedule 7 to, the Transfer Act.
Section 120	Paragraph 70 of Schedule 7 to the 1998 Act and paragraph 26 of Schedule 3, and paragraph 8 of Schedule 7 to the Transfer Act.
Section 122(1) F13	

Section 175(3), (4) and (5)	Paragraph 29(4) of Schedule 3 to the Transfer Act.
Schedule 1	
Paragraph 7A <sup>F14</sup>	Paragraph 37 of Schedule 3 to, and paragraph 6 of Schedule 9 to, the Transfer Act.
Paragraph 7B <sup>F15</sup>	Paragraph 38 of Schedule 3, and paragraph 7 of Schedule 9, and the relevant entry in Part I of Schedule 10, to the Transfer Act, and section 76(3) and (4) of the 2000 Act.
Paragraph 8(1)(a), (c), (ca) <sup>F16</sup>	Paragraph 14 of Schedule 5 to the Pensions Act 1995
, (e), (f), (g), (h), (ia) <sup>F17</sup>	<sup>F19</sup> , paragraph 77(15) and (16) of Schedule 7 to the 1998 Act, paragraph 39 of Schedule 3 to the Transfer Act and section 74(5) and 77(4) and (5) of the 2000 Act.
, (j), (k), (l), (m) and (q) and (1A) <sup>F18</sup>	
Paragraph 11	Paragraph 41 of Schedule 3 to the Transfer Act.
Social Security Contributions and Benefits (Northern Ireland) Act 1992 <sup>F20</sup>	
Section 1(6) and (7)	Paragraph 38(3) of Schedule 6 to the 1998 Order and paragraph 2 of Schedule 3 to the Transfer Order.
Section 3(2), (2A), (3) and (5)	Articles 45 and 46 of the 1998 Order and paragraph 4 of Schedule 3 to the Transfer Order.
Section 4(5), (6) and (7)	Paragraph 5 of Schedule 3 to the Transfer Order and section 78(3) of the 2000 Act.
Section 5(1), (4) and (6)	Paragraph 1 of Schedule 10 to the Welfare Reform Act.
Section 6(3), (6) and (7)	Paragraph 2 of Schedule 10 to the Welfare Reform Act.
Section 6(A)(2) and (7) <sup>F21</sup>	
Section 10(9) <sup>F22</sup>	
Section 10A(7) <sup>F23</sup>	Paragraph 12 of Schedule 3 to the Transfer Order.
Section 11(3), (4) and (5)	Paragraph 13 of Schedule 3 to the Transfer Order and article 3 of S.I. 2001/477.
Section 12(6)	Paragraph 14 of Schedule 3 to the Transfer Order.

**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. (See end of Document for details)

Section 13(1) and (7)	Paragraph 15(2) and (4) of Schedule 3 to the Transfer Order and article 4 of S.I. 2001/477.
Section 14(1), (2) and (5)	Paragraph 16 of Schedule 3 to the Transfer Order.
Section 19(1) to (5A)	Paragraph 19(2) of Schedule 3 to the Transfer Order.
Section 116(2) and (3)	Paragraph 11 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995, paragraph 49 of Schedule 6 to the 1998 Order and paragraph 22 of Schedule 3, and paragraph 4 of Schedule 6 to the Transfer Order. F24
Section 117	Paragraph 50 of Schedule 6 to the 1998 Order and paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6 to, the Transfer Order.
Section 118	Paragraph 24 of Schedule 3 to the Transfer Order.
Section 119	Paragraph 51 of Schedule 6 to the 1998 Order and paragraph 25 of Schedule 3, and paragraph 6 of Schedule 6 to the Transfer Order.
Section 121(1) F25	
Section 171(3), (4), (5) and (10) F26	Paragraph 36 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 F27
Schedule 1	
Paragraph 7A <sup>F28</sup>	Paragraph 36 of Schedule 3, and paragraph 4 of Schedule 8, to the Transfer Order.
Paragraph 7B <sup>F29</sup>	Paragraph 37 of Schedule 3, and paragraph 5 of Schedule 8, and the relevant entry in Part 1 of Schedule 9 to the Transfer Order and section 80(3) and (4) of the 2000 Act.
Paragraph 8(1)(a), (c), (ca) F30	Paragraph 11 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 F33
, (e), (f), (g), (h), (ia) F31	, paragraph 58(15) and (16) of Schedule 6 to the 1998 Order, paragraph 38 of Schedule 3 to the Transfer Order and sections 78(5) and 81(4) and (5) of the 2000 Act.
, (j), (k), (l), (m) and (q) and (1A) F32	
Paragraph 10	Paragraph 19 of Schedule 21 to the Friendly Societies Act 1992 and paragraph 40 of Schedule 3 to the Transfer Order. F34

### Textual Amendments

- F7** 1992 c. 4.
- F8** Section 6A was inserted by paragraph 3 of Schedule 9 to the Welfare Reform Act.
- F9** Section 10 was substituted by section 74(2) of the 2000 Act.
- F10** Section 10A was inserted by section 53 of the 1998 Act.
- F11** Section 19A was inserted by section 54 of 1998 Act.
- F12** 1995 c. 18.
- F13** Section 122(1) is cited because of the meaning ascribed to “prescribe”.
- F14** Paragraph 7A was inserted by section 56(2) of the 1998 Act.
- F15** Paragraph 7B was inserted by section 57 of the 1998 Act.
- F16** Paragraph 8(1)(ca) was inserted by paragraph 77(4) of the 2000 Act.
- F17** Paragraph 8(1)(ia) was inserted by paragraph 77(15) of Schedule 7 to the 1998 Act.
- F18** Paragraph 8(1A) was inserted by paragraph 39(3) of Schedule 3 to the Transfer Act.
- F19** 1995 c. 26.
- F20** 1992 c. 7.
- F21** Section 6A was inserted by paragraph 3 of Schedule 10 to the Welfare Reform Act.
- F22** Section 10 was substituted by section 78(2) of the 2000 Act.
- F23** Section 10A was inserted by Article 50 of the 1998 Order.
- F24** 1995/2705 (N.I. 15).
- F25** Section 121(1) is cited because of the meaning ascribed to “prescribe”.
- F26** Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.
- F27** S.I. 1994/1898 (N.I. 12).
- F28** Paragraph 7A was inserted by Article 53(2) of the 1998 Order.
- F29** Paragraph 7B was inserted by Article 54 of the 1998 Order.
- F30** Paragraph 8(1)(ca) was inserted by section 81(4) of the 2000 Act.
- F31** Paragraph 8(1)(ia) was inserted by paragraph 58(15) of Schedule 6 to the 1998 Order.
- F32** S.I. 1995/3212 (N.I. 22).
- F33** Paragraph 8(1A) was inserted by paragraph 38(3) of Schedule 3 to the Transfer Order.
- F34** 1992 c. 40.

## PART II

### POWERS EXERCISED BY THE COMMISSIONERS OF THE INLAND REVENUE

<i>Column (1)</i> <i>Enabling power</i>	<i>Column (2)</i> <i>Relevant amendment</i>
Social Security Contributions and Benefits Act 1992	
Section 17(1), (2), (3) and (4)	Paragraph 6 of Schedule 1, paragraph 17 of Schedule 3, and the relevant entry in Part I of Schedule 10 to, the Transfer Act.
Section 18	Paragraph 7 of Schedule 1, and paragraph 18 of Schedule 3, to the Transfer Act and article 5 of S.I. 2001/477.
Section 122(1) F35	

**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. (See end of Document for details)

Schedule 1	
Paragraph 1	Section 148(2), (3) and (4) of the Pensions Act 1995, paragraph 77(2), (3) and (4) of Schedule 7 to the 1998 Act, paragraph 31 of Schedule 3 to the Transfer Act and paragraph 78(2) to (5) of Schedule 12 to, and Part VI of Schedule 13, to the Welfare Reform Act.
Paragraph 2	Paragraph 32 of Schedule 3 to the Transfer Act.
Paragraph 3	Section 55 of, and paragraph 77(5) of Schedule 7 to the 1998 Act, paragraph 33 of Schedule 3 to the Transfer Act, section 77(1) of and Part VIII of Schedule 9 to the 2000 Act.
Paragraph 3B(11) <sup>F36</sup>	
Paragraph 4	Paragraph 16 of Schedule 1 and paragraph 34 of Schedule 3 to the Transfer Act.
Paragraph 5	Paragraph 77(6) of Schedule 7 to the 1998 Act, paragraph 34 of Schedule 3 to the Transfer Act and section 74(4) of the 2000 Act.
Paragraph 5A <sup>F37</sup>	Paragraph 34 of Schedule 3 to the Transfer Act.
Paragraph 6	Paragraph 77(8), (9), and (11) of Schedule 7 to, and the relevant entry in Schedule 8 to the 1998 Act and paragraph 17 of Schedule 1, paragraph 35 of Schedule 3, paragraph 9 of Schedule 7, paragraph 5 of Schedule 9, and the relevant entry in Part 1 of Schedule 10, to the Transfer Act
Paragraph 7BA <sup>F38</sup>	
The Social Security Administration Act 1992 <sup>F39</sup>	
Section 113	Section 60 of the 1998 Act, paragraph 5 of Schedule 5 to the Transfer Act and paragraph 7 of Schedule 6 to the 2000 Act.
Section 162(12)	Paragraph 52(11) of Schedule 3 to the Transfer Act.
Section 191 <sup>F40</sup>	
Social Security Contributions and Benefit (Northern Ireland) Act 1992	
Section 17	Paragraph 7 of Schedule 1, paragraph 17 of Schedule 3, and the relevant entry in Part I of Schedule 9 to, the Transfer Order.
Section 18	Paragraph 8 of Schedule 1 to, and paragraph 18 of Schedule 3 to the Transfer Order and article 5 of S.I. 2001/477.

Section 121(1) <sup>F41</sup>

Schedule 1

Paragraph 1

Article 145(2), (3) and (4) of the Pensions (Northern Ireland) Order 1995, paragraph 58(1) to (4) of Schedule 6 to the 1998 Order, paragraph 30 of Schedule 3 to the Transfer Order and paragraph 86(2) to (5) of Schedule 12, and the relevant entry in Part VI of Schedule 13 to, the Welfare Reform Act.

Paragraph 2

Paragraph 31 of Schedule 3 to the Transfer Order.

Paragraph 3

Article 52 of, and paragraph 58(5) of Schedule 6 to, the 1998 Order, paragraph 32 of Schedule 3 to the Transfer Order, section 81(1) of, and the relevant entry in Part VIII of Schedule 9 to, the 2000 Act.

Paragraph 3B(11)

<sup>F42</sup>

Paragraph 4

Paragraph 16 of Schedule 1, and paragraph 33 of Schedule 3 to the Transfer Order.

Paragraph 5

Paragraph 58(6) of Schedule 7 to the 1998 Order, paragraph 34 of Schedule 3 to the Transfer Order and section 78(4) of the 2000 Act.

Paragraph 5A

<sup>F43</sup>

Paragraph 33 of Schedule 3 to the Transfer Order.

Paragraph 6

Paragraph 58(8), (9) and (11) of Schedule 6, and the relevant entry in Schedule 7, to the 1998 Order, paragraph 20 of Schedule 1, paragraph 34 of Schedule 3, paragraph 7 of Schedule 6, paragraph 3 of Schedule 8, and the relevant entry in Part I of Schedule 9 to the Transfer Order.

Paragraph 7BA

<sup>F44</sup>

Social Security Administration (Northern Ireland) Act 1992

<sup>F45</sup>

Section 107

Article 56 of the 1998 Order, paragraph 5 of Schedule 4 to the Transfer Order and paragraph 7 of Schedule 6 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000.

<sup>F46</sup>

**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. (See end of Document for details)

Section 142(12)

Paragraph 45(12) of Schedule 3 to the Transfer Order.

Section 167(1)

F47

Finance Act 1999

F48

Section 133(1)

#### Textual Amendments

- F35** Section 122(1) is cited because of the meaning ascribed to “prescribe”.
- F36** Paragraph 3B was inserted by section 77(2) of the 2000 Act.
- F37** Paragraph 5A was inserted by paragraph 77(7) of Schedule 7 to the 1998 Act.
- F38** Paragraph 7BA was inserted by section 76(5) of the 2000 Act.
- F39** [1992 c. 5.](#)
- F40** Section 191 is cited because of the meaning ascribed to “prescribe”.
- F41** Section 121(1) is cited because of the meaning ascribed to “prescribe”.
- F42** Paragraph 3B was inserted by section 81(2) of the 2000 Act.
- F43** Paragraph 5A was inserted by paragraph 58(7) of Schedule 6 to the 1998 Order.
- F44** Paragraph 7BA was inserted by section 80(5) of the 2000 Act.
- F45** [1992 c. 8.](#)
- F46** [2000 c. 4 \(N.I.\).](#)
- F47** Section 167(1) is cited because of the meaning ascribed to “prescribe”.
- F48** [1999 c. 16.](#)

## SCHEDULE 2

Regulation 24

### CALCULATION OF EARNINGS FOR THE PURPOSES OF EARNINGS-RELATED CONTRIBUTIONS IN PARTICULAR CASES

#### Calculation of earnings

1. This Schedule contains rules for the calculation of earnings in the assessment of earnings-related contributions in particular cases.

#### Calculation of earnings in respect of beneficial interest in assets within Part IV of Schedule 3

2.—(1) Except where paragraph 3, 4, 5 or 6 applies, the amount of earnings comprised in any payment by way of the conferment of any beneficial interest in any asset specified in Part IV of Schedule 3, which falls to be taken into account in the computation of a person’s earnings shall be calculated or estimated at a price which that beneficial interest might reasonably be expected to fetch if sold in the open market on the day on which it is conferred.

(2) For the purposes of sub-paragraph (1), where any asset is not quoted on a recognised stock exchange within the meaning of section 841 of the Taxes Act, it shall be assumed that, in the open market which is postulated, there is available to any prospective purchaser of the beneficial interest in the asset in question all the information which a prudent prospective purchaser might reasonably require if he were proposing to purchase it from a willing vendor by private treaty and at arm’s length.



### Valuation of beneficial interest in units in a unit trust scheme

3. The amount of earnings which is comprised in any payment by way of the conferment of a beneficial interest in any units in a unit trust scheme (within the meaning of section 75(8) of the Financial Services Act 1986<sup>F49</sup> having a published selling price and which falls to be taken into account in the calculation of a person's earnings shall be calculated or estimated by reference to the published selling price on the day in question.

#### Textual Amendments

F49 1986 c. 60.

Here "published selling price" means the lowest selling price published on the date on which the payment in question is made, and where no such price is published on that date, it means the lowest selling price published on the last previous date on which such a price was published.

### Conferment of a beneficial interest in an option to acquire asset falling within Part IV of Schedule 3

4. The amount of earnings which is comprised in a payment by way of the conferment of a beneficial interest in an option to acquire any asset falling within Part IV of Schedule 3 shall be calculated or estimated by reference to the amount which would be comprised in accordance with paragraph 2, or, if paragraph 3, 5 or 6 would apply in accordance with that paragraph, in a payment by way of the conferment of a beneficial interest—

- (a) in the asset which may be acquired by the exercise of the option; or
- (b) where that asset (the first asset) may be exchanged for another asset (the second asset) and the value of the beneficial interest in the second asset is greater than that in the first, in that second asset,

on the day on which the beneficial interest in the option is conferred.

The amount shall be reduced by the amount or value, or, if variable, the least amount or value, of the consideration for which the asset may be so acquired.

### Readily convertible assets

5.—(1) The amount of earnings which is comprised in—

- (a) any payment by way of the conferment of a beneficial interest in any asset falling within Part III of Schedule 3;
- (b) any payment by way of the conferment of a beneficial interest in any asset falling within Part IV of Schedule 3 which is a readily convertible asset;
- (c) any payment by way of—
  - (i) a voucher, stamp or similar document falling within paragraph 12 of Part IV of that Schedule where the asset for which it is capable of being converted is a readily convertible asset;
  - (ii) a non-cash voucher not falling within Part V (whether or not also falling within paragraph 12 of Part IV of that Schedule) which is capable of being exchanged for a readily convertible asset;

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and which is to be taken into account in computing a person's earnings, shall be calculated in accordance with sub-paragraph (2) to (5).

(2) In the case of an asset falling within paragraph 1 of Part III of Schedule 3 the amount is the best estimate which can reasonably be made of the amount of income likely to be chargeable to tax under Schedule E in respect of the provision of the asset.

(3) In the case of an asset falling within paragraph 2 of Part III of Schedule 3, the amount is the best estimate that can reasonably be made of the amount of income likely to be chargeable to tax under Schedule E in respect of the enhancement of its value.

(4) In the case of a voucher, stamp or similar document falling within—

- (a) sub-paragraph(1)(c); or
- (b) paragraph 3 of Part III of Schedule 3,

the amount is the best estimate that can reasonably be made of the amount of income likely to be chargeable to tax under Schedule E in respect of the provision of any asset for which the voucher is capable of being exchanged.

(5) In the case of an asset falling within sub-paragraph(1)(b), the amount is the best estimate that can reasonably be made of the amount of income likely to be chargeable to tax under Schedule E in respect of the provision of the asset.

**Assets not readily convertible: beneficial interests in alcoholic liquor on which duty has not been paid, gemstones and certain vouchers and non-cash vouchers**

6. The amount of earnings comprised in any payment by way of the conferment of a beneficial interest in—

- (a) an asset which—
  - (i) falls within paragraph 9 or 10 of Part IV of Schedule 3 (payments by way of alcoholic liquor on which duty has not been paid or by way of gemstones not to be disregarded as payments in kind), and
  - (ii) is not a readily convertible asset;
- (b) a voucher, stamp or similar document which falls within paragraph 12 of Part IV of that Schedule and which is not capable of being exchanged for a readily convertible asset; or
- (c) a non-cash voucher not excluded by virtue of Part 5 of that Schedule and which falls within paragraph 12 of Part IV of that Schedule (assets not to be disregarded as payments in kind) which is not capable of being exchanged for a readily convertible asset;

shall be calculated or estimated on the basis of the cost of the asset in question.

Here “the cost of the asset” in relation to any voucher, stamp or similar document includes the cost of any asset for which that voucher, stamp or similar document is capable of being exchanged.

**Conditional interest in shares**

7.—(1) The amount of earnings, comprised in any payment by way of the conferment of a conditional interest in shares, falling to be taken into account in computing a person's earnings, shall be the difference between—

- (a) the market value of that person's interest immediately after—
  - (i) the interest ceases to be only conditional, or
  - (ii) if earlier, the sale or other disposal of that interest; and

- (b) the amount or value of the consideration given by that person for that interest together with any amounts which have previously been included in his earnings for the purpose of assessment of earnings-related contributions in respect of his acquisition of that interest.

The difference shall be calculated on the basis of the best estimate that can reasonably be made.

(2) In this paragraph—

- (a) “market value” has the meaning given in section 140A(6) of the Taxes Act <sup>F50</sup>; and
- (b) “the amount of the consideration given” shall be calculated in accordance with section 140B of that Act as it would be for the purposes of section 140A.

**Textual Amendments**

**F50** 1988 c. 1.

**Textual Amendments**

**F50** 1988 c. 1.

**Convertible interest in shares**

**8.—(1)** The amount of earnings comprised in any payment by way of the conferment of a beneficial interest in convertible shares and which falls to be taken into account in calculating a person’s earnings shall be the gain from their conversion.

The amount of the gain shall be calculated on the basis of the best estimate that can reasonably be made.

(2) In this paragraph the gain from the conversion of convertible shares is the amount found by the formula—

$$M - (S + C + P + E)$$

Here—**M** is the market value at the time of conversion of the shares into which the convertible shares are converted.

For this purpose “market value” has the same meaning as in section 140F(3) of the Taxes Act.

**S** is the amount or value of any consideration given for the convertible shares.

For this purpose that amount or value shall be calculated in accordance with section 140E of the Taxes Act.

**C** is the amount or value of any consideration given for the conversion in question.

**P** is the amount (if any) which has previously been included in that person’s earnings for the purpose of assessment of his earnings-related contributions, in respect of his acquisition of the interest in the convertible shares.

**E** is the amount of any gain from an earlier conversion, if the convertible shares were acquired through a series of conversions, where that earlier conversion gave rise to a liability for earnings-related contributions, to the extent that that amount is not included in **P**.

For this purpose a conversion gives rise to a liability for earnings-related contributions if it—

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- (a) gives rise to a gain treated as earnings under regulation 22(3); or
- (b) would have given rise to such a gain but for the fact that the market value of the shares at the time of the conversion of the shares into which the convertible shares were converted did not exceed the amount produced by the addition of the values for **S, C, P and E** applicable at the time of the relevant conversion.

**Assignment or release of right to acquire shares where neither right nor shares readily convertible**

**9.**—(1) The amount of earnings comprised in any payment by way of a gain which a person realises by the assignment or release of a right to acquire shares in a body corporate—

- (a) obtained by that person as a director or employee of that or any other body corporate where neither that right nor those shares are readily convertible assets; and
- (b) falling to be taken into account in calculating a person's earnings;

shall be calculated on the basis set out in sub-paragraph (2).

(2) The basis is the best estimate that can reasonably be made of the difference between—

- (a) the amount or value of the consideration for that assignment or release; and
- (b) the amount or value of the consideration (if any) given for the grant of the right.

In making the estimate, a just apportionment shall be made of any entire consideration given for the grant of the right to acquire those shares and other shares or otherwise for the grant of the right to acquire those shares and for something else besides.

(3) This paragraph is subject to paragraph 10.

**Assignment or release of a right, acquired as director or employee before 6th April 1999, to acquire shares where neither right nor shares readily convertible**

**10.**—(1) The amount of earnings comprised in any payment by way of a gain which a person realises by the assignment or release of a right to acquire shares in a body corporate (“the first body corporate”), obtained by that person before 6th April 1999 as a director or employee of that or any other body corporate where neither that right nor those shares are readily convertible assets, where—

- (a) a subsequent right forms all or part of the consideration given for the assignment or release of the first right; and
- (b) that subsequent right is—
  - (i) a right to acquire shares in the first body corporate or any other body corporate,
  - (ii) not treated as consideration for the assignment or release of the first right by virtue of section 136(1) of the Taxes Act; and
  - (iii) acquired at a total discount on the total market value which is substantially greater than the total discount on the total market value of the first right at the time of its assignment or release;

shall be calculated on the basis set out in sub-paragraph (2).

(2) The basis is the best estimate which can reasonably be made of the difference between the total discount on the subsequent right and the total discount on the first right.

**Exercise of right to acquire shares gained as director or employee before 6th April 1999**

**11.**—(1) The amount of earnings comprised in any payment by way of gain which a person realises by the exercise of a right to acquire shares in a body corporate obtained by that person as a director or employee of that or any other body corporate, where—

- (a) that right—
    - (i) formed all or part of the consideration given for the assignment or release of a right which was obtained before 6th April 1999 (“the first right”) to acquire shares in a body corporate (“the first body corporate”),
    - (ii) is a right to acquire shares in the first body corporate or any other body corporate; and
    - (iii) was not treated as consideration for the assignment or release of the first right by virtue of section 136(1) of the Taxes Act; and
  - (b) at the time of its acquisition, the total market value of the subsequent right was not similar to the total market value of the first right immediately before its assignment or release,
- and which falls to be taken into account in computing a person’s earnings, shall be calculated or estimated in accordance with sub-paragraph (2).

(2) The basis of calculating or estimating the amount of a gain realised by the exercise at any time of a subsequent right shall be the best estimate that can reasonably be made of such part of that gain as relates to the difference between—

- (a) the amount that a person might reasonably expect to obtain from a sale in the open market at the time that the shares were acquired pursuant to that subsequent right, less the amount or value of the consideration (if any) given for those shares and the grant of that right; and
- (b) the amount that a person might reasonably expect to obtain from a sale in the open market of the shares which were the subject of the first right at the time of its assignment or release less the amount of value of the consideration (if any) given for those shares and the grant of that right.

(3) For the purpose of sub-paragraph (2) “gain” means the amount realised by the exercise of a subsequent right, less any amount which has previously been included in that person’s earnings for the purposes of assessing his earnings-related contributions in respect of his acquisition, assignment or release of the first right.

In making the estimate, a just apportionment shall be made of any entire consideration given for the grant of the right to acquire those shares and other shares or otherwise for the grant of the right to acquire those shares and for something else besides.

### **Interpretation of paragraphs 9, 10 and 11**

**12.** This paragraph applies for the purposes of paragraph 9, 10 and 11.

In those paragraphs—

- (a) “the total market value” means the price which the shares which are the subject of the right in question might reasonably be expected to fetch on sale in the open market;
- (b) the total market value of the subsequent right is similar to the total market value of the first right if it is not substantially greater than the first right;
- (c) “total discount” means the difference between the total value of the exercise price of the shares that are the subject of the right in question and the total market value of that right;
- (d) neither the consideration given for the grant of the right nor any entire consideration shall be taken to include the performance of any duties of or in connection with the office or employment by reason of which the right was granted and no part of the amount or value of the consideration given for the grant shall be deducted more than once;
- (e) “shares”, so far as the context permits, includes stock; and
- (f) “body corporate” includes—

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

- (i) a body corporate constituted under the law of a country or territory outside the United Kingdom; and
- (ii) an unincorporated association wherever constituted.

### **Apportionment of a payment from a retirement benefits scheme for the benefit of two or more people**

**13.**—(1) If, pursuant to a retirement benefits scheme, a payment is made with a view to providing any benefits under such a scheme in relation to more than one person, the amount of earnings which is comprised in that payment shall be calculated or estimated on the basis set out in whichever of subparagraphs (2) or (3) applies.

(2) If the separate benefits to be provided to each of the people referred to in sub-paragraph (1) are known at the time when the payment is made, the basis is that of the separate payments which would have had to have been paid to secure the benefits.

(3) In any other case, the amount of the payment shall be apportioned equally between all the persons in respect of whose earnings the payment is to be taken into account.

### **Valuation of non-cash vouchers**

**14.**—(1) The amount of earnings comprised in any payment by way of a non-cash voucher which is not otherwise disregarded by these Regulations and which falls to be taken into account in calculating an employed earner's earnings shall be calculated on the basis set out in sub-paragraph (2).

(2) The basis referred to in sub-paragraph (1) is that of an amount equal to the expense incurred ("the chargeable expense")—

- (a) by the person at whose cost the voucher and the money, goods or services, for which it is capable or being exchanged, are provided;
- (b) in, or in connection with that provision,

and any money, goods or services obtained by the employed earner or any other person in exchange for the voucher shall be disregarded.

This is subject to the following qualification.

(3) For the purpose's of sub-paragraph (2)—

- (a) the chargeable expense shall be reduced by any part of that which the employed earner makes good to the person incurring it; and
- (b) in the case of a non-cash voucher which can be exchanged only for a meal which exceeds [<sup>F51</sup>15 pence,] the chargeable expense shall be reduced by the amount (if any) by which it exceeds the face value of the voucher.

#### **Textual Amendments**

**F51** Words in [Sch. 2 para. 14\(3\)\(b\)](#) substituted (26.7.2001) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, 4

### **Apportionment of earnings comprised in a cash or non-cash voucher provided for benefit of two or more employed earners**

**15.**—(1) The amount of earnings comprised in any payment by way of a cash voucher or a non-cash voucher provided for the benefit of two or more employed earners and which falls to be taken

into account in computing the earnings of each of those earners shall be calculated or estimated on the basis set out in whichever of sub-paragraphs (2) or (3) applies.

(2) If the respective proportion of the benefit of the voucher to which each of those earners is entitled is known at the time of the payment, the basis is that of a separate payment equal to that proportion.

(3) In any case where the respective proportions are not known at the time of the payment, the basis is equal apportionment between all those earners.

(4) In this paragraph—

- (a) “chargeable expense” has the same meaning, and is calculated in the same way, as in paragraph 14; and
- (b) if an employed earner makes good any part of the chargeable expense to the person incurring it, that chargeable expense in relation to that employed earner shall be reduced by that part.

## SCHEDULE 3

Regulation 26

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

## PART I INTRODUCTORY

### Introduction

1.—(1) This Schedule contains provisions about payments which are to be disregarded in the calculation of earnings for the purposes of earnings-related contributions.

(2) Part II contains provisions about the treatment of payments in kind.

(3) Part III and IV specifies payments by way of assets which are not to be disregarded by virtue of paragraph 1 of Part II.

(4) Part V specifies non-cash vouchers which are to be disregarded by virtue of paragraph 1 of Part II.

(5) In computing earnings there are also to be disregarded—

- (a) the pensions and pension contributions specified in Part VI;
- (b) the payments in respect of training and similar courses specified in Part VII;
- (c) the travelling, relocation and overseas expenses specified in Part VIII;
- (d) the share incentives specified in Part IX; and
- (e) the miscellaneous payments specified in Part X.

### Interpretation

2.—(1) In this Schedule, unless the context otherwise requires—

- (a) a reference to a numbered Part is a reference to the Part of this Schedule which bears that number;

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- (b) a reference in a Part, to a numbered paragraph is a reference to the paragraph of that Part which bears that number; and.
- (c) a reference in a paragraph to a lettered or numbered sub-paragraph is a reference to the sub-paragraph of that paragraph which bears that letter or number.

## PART II

### PAYMENTS IN KIND

#### Certain payments in kind to be disregarded

1. A payment in kind, or by way of the provision of services, board and lodging or other facilities is to be disregarded in the calculation of earnings.

This is subject to the paragraph 2 and also to any provision about a payment in kind of a particular description or in particular circumstances in any other Part of this Schedule.

#### Payments by way of assets not to be disregarded

- 2. Payments falling within paragraph 1 do not include any payment by way of—
  - (a) the conferment of any beneficial interest in—
    - (i) any asset mentioned in Part III or Part IV,
    - (ii) any contract, the effecting and carrying out of which constitutes long term business falling within Class 1 (life and annuity business), Class III (linked long-term business) or Class VI (capital redemption business) specified in Schedule 1 to the Insurance Companies Act 1982 <sup>F52</sup>;
  - (b) a non-cash voucher not of a description mentioned in Part V or to which paragraph 4 of Part X applies.

(2) Sub-paragraph (1)(a)(i) is subject to the qualification that an asset, which falls within either Part III or Part IV, shall nevertheless be disregarded under paragraph 1 if it would be disregarded for the purposes of income tax under Inland Revenue Extra-Statutory Concession A22 (long service awards), as published at 1st September 2000.

(3) For the purposes of sub-paragraph (1)(a)(ii), if the provisions of a contract of insurance are such that the effecting and carrying out of the contract constitutes—

- (a) both long term business within the meaning of the Insurance Companies Act 1982 and general business within the meaning of that Act; or
- (b) by virtue of section 1(3) of that Act, long term business notwithstanding the inclusion of subsidiary general business terms,

the effecting and carrying out of that contract shall be treated as constituting long term business.

#### Textual Amendments

F52 1982 c. 50.



## PART III

### PAYMENTS BY WAY OF READILY CONVERTIBLE ASSETS NOT DISREGARDED AS PAYMENTS IN KIND

#### 1. A readily convertible asset.

For the purposes of this paragraph, subsections (3A) to 6 of section 203F of the Taxes Act (PAYE: readily convertible assets) <sup>F53</sup>, apply as they apply for the purposes of that section.

#### Textual Amendments

**F53** Section 203F was inserted by section 127 of the [Finance Act 1994 \(c. 9\)](#) and amended by section 65 of the [Finance Act 1998 \(c. 36\)](#).

#### Textual Amendments

**F53** Section 203F was inserted by section 127 of the [Finance Act 1994 \(c. 9\)](#) and amended by section 65 of the [Finance Act 1998 \(c. 36\)](#).

2. An asset which, in accordance with the provisions of section 203F of the Taxes Act (PAYE: enhancing the value of an asset) <sup>F54</sup>, would be treated as a readily convertible asset for the purposes of section 203F of that Act.

#### Textual Amendments

**F54** Section 203FA was inserted by section 66(1) of the Finance Act 1998.

#### 3. Any voucher, stamp or similar document—

- (a) whether used singularly or together with other such vouchers, stamps or documents; and
- (b) which is capable of being exchanged for an asset falling within paragraph 1 or 2.

## PART IV

### PAYMENTS BY WAY OF SPECIFIC ASSETS NOT DISREGARDED AS PAYMENTS IN KIND

#### Shares and stock

##### 1. Shares and stock in the share capital of a company.

Here “company” includes—

- (a) any body corporate constituted under the law of, or of any part of, the United Kingdom or of any other country or territory and also any unincorporated body constituted under the law of a country or territory outside the United Kingdom; and
- (b) any body incorporated under the law of, or of any part of, the United Kingdom relating to a building society within the meaning of section 119(1) of the Building Societies Act 1986

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<sup>F55</sup> or an industrial and provident society registered, or deemed to be registered, under the Industrial and Provident Societies Act 1965 <sup>F56</sup> or the Industrial and Provident Societies Act (Northern Ireland) 1969 <sup>F57</sup>.

#### Textual Amendments

**F55** 1986 c. 53.

**F56** 1965 c. 12.

**F57** 1969 c. 24 (N.I.).

#### Textual Amendments

**F55** 1986 c. 53.

**F56** 1965 c. 12.

**F57** 1969 c. 24 (N.I.).

### Certain debentures and other securities for loans

2. Debentures, including debenture stock, loan stock, bonds, certificates of deposit and other instruments creating or acknowledging indebtedness which are not instruments falling within paragraph 3.

### Loans stocks of public and local authorities

3. Loan stock, bonds and other instruments creating or acknowledging indebtedness issued by or on behalf of a government, a local authority or public authority.

Here—

- (a) “government” means the government of the United Kingdom, of Northern Ireland, or of any country or territory outside the United Kingdom;
- (b) “local authority” means a local authority in the United Kingdom or elsewhere, and in respect of a local authority in the United Kingdom, has the meaning given to it in section 842A of the Taxes Act <sup>F58</sup>; and
- (c) “public authority” means any international organisation the members of which include the United Kingdom or another member State.

#### Textual Amendments

**F58** Section 842A was inserted by section 127(1) of the [Finance Act 1990 \(c. 29\)](#), amended by section 117(2) (d) of, and paragraph 57 of Schedule 13 to, the [Local Government Finance Act 1992](#), partly repealed by section 93 of and Part I of Schedule 9 to the [Police and Magistrates' Courts Act 1994 \(c. 29\)](#), and further amended by paragraph 155 of Schedule 13 to the [Local Government \(Scotland\) Act 1994 \(c. 39\)](#), [section 144](#) of the [Finance Act 1995 \(c. 4\)](#) and section 134(1) of, and paragraph 53 of Schedule 9 to the [Police Act 1997 \(c. 50\)](#).

#### Textual Amendments

**F58** Section 842A was inserted by section 127(1) of the [Finance Act 1990 \(c. 29\)](#), amended by section 117(2) (d) of, and paragraph 57 of Schedule 13 to, the Local Government Finance Act 1992, partly repealed by section 93 of and Part I of Schedule 9 to the [Police and Magistrates' Courts Act 1994 \(c. 29\)](#), and further amended by paragraph 155 of Schedule 13 to the [Local Government \(Scotland\) Act 1994 \(c. 39\)](#), [section 144](#) of the [Finance Act 1995 \(c. 4\)](#) and section 134(1) of, and paragraph 53 of Schedule 9 to the [Police Act 1997 \(c. 50\)](#).

#### Warrants etc for loan stock and debentures

4. Warrants or other instruments entitling the holder to subscribe for assets falling within paragraph 1, 2 or 3.

For the purpose of this paragraph, it is immaterial whether the assets are for the time being—

- (a) in existence; or
- (b) identifiable.

#### Units in collective investment schemes

5. Units in a collective investment scheme, including shares or securities in an open-ended investment company.

Here—

- (a) “collective investment scheme” has the meaning given in section 75(1) of the Financial Services Act 1986 <sup>F59</sup>; and
- (b) “open-ended investment company” has the meaning given in section 75(8) of that Act.

#### Textual Amendments

**F59** [1986 c. 60](#). There are amendments to section 75 that are not relevant for the purposes of this instrument.

#### Textual Amendments

**F59** [1986 c. 60](#). There are amendments to section 75 that are not relevant for the purposes of this instrument.

#### Options to acquire assets, currency, precious metals or other options

6. Options to acquire, or dispose of—

- (a) currency of the United Kingdom or any other country or territory;
- (b) gold, silver, palladium or platinum;
- (c) an asset falling within any other paragraph of this Part of this Schedule;
- (d) an option to acquire, or dispose of, an asset falling within sub-paragraph (a), (b) or (c).

#### Contracts for futures

7. A contract for the sale of a commodity or property of any other description under which delivery is to be made at a future date and at a price agreed upon when the contract is made.

**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. (See end of Document for details)

For the purposes of this paragraph a price shall be taken to have been agreed upon when a contract is made—

- (a) notwithstanding that it is left to be determined by reference to the price at which a contract is to be entered into on a market or exchange or could be entered into at a time and place specified in the contract; or
- (b) in a case where the contract is expressed to be by reference to a standard lot and quality, notwithstanding that the provision is made for a variation in the price to take account of any variation in quantity or quality on delivery.

#### **Contracts for differences or to secure profit by reference to movements of indices**

**8.** A contract for differences or any other contract the purpose or pretended purpose of which is to secure a profit and avoid a loss by reference to fluctuations in the value or price of property of any description or in an index or other factor designed for that purpose in the contract.

#### **Alcoholic liquor on which duty has not been paid**

**9.** Any alcoholic liquor, within the meaning of section 1 of the Alcoholic Liquor Duties Act 1979 <sup>F60</sup> in respect of which no duty has been paid under that Act.

#### **Textual Amendments**

**F60** 1979 c. 4. Section 1 was amended by article 5 of S.I. 1979/241, **section 1(5)** of the Finance Act 1984 (c. 43), **paragraph 1** of Part II of Schedule 1 and Part I of Schedule 14 to the Finance Act 1988 (c. 39) and section 3(1) and (3) of the Finance Act 1993 (c. 34).

#### **Gemstones**

**10.** Any gemstone, including stones such as diamond, emerald, ruby, sapphire, amethyst, jade, opal or topaz and organic gemstones such as amber or pearl, whether cut or uncut and whether or not having an industrial use.

#### **Certificates etc. conferring rights in respect of assets**

- 11.** Certificates or other instruments which confer—
- (a) property rights in respect of any asset falling within paragraphs 1 to 4, 9 or 10;
  - (b) any right to acquire, dispose of, underwrite or convert an asset, being a right to which the holder would be entitled if he held any such asset to which the certificate or instrument relates; or
  - (c) a contractual right, other than an option, to acquire any such asset otherwise than by subscription.

#### **Vouchers**

- 12.** Any voucher, stamp or similar document—
- (a) whether used singularly or together with other such vouchers, stamps or documents; and
  - (b) which is capable of being exchanged for an asset falling within any other paragraph of this Part.

## PART V

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

1.—(1) Subject to sub-paragraph (2), a non-cash voucher provided, to or for the benefit of the employed earner, by the employer or any other person on his behalf is to be disregarded in the calculation of an employed earner's earnings by virtue of paragraph 1 of Part II only if it falls within any of paragraphs 2 to 8.

(2) A non-cash voucher may also be disregarded in the circumstances specified in paragraph 4 of Part X.

2. A non-cash voucher which is not treated as an emolument from employment for the purposes of section 141(1) of the Taxes Act (charge to tax in respect of non-cash vouchers) <sup>F61</sup> by virtue of subsection 6 <sup>F62</sup>, of that section (exemptions for employees of certain passenger transport undertakings).

#### Textual Amendments

**F61** Subsection (1) was amended by section 89(2) of the Finance Act 1994.

**F62** Subsection (6) was amended by section 46(1) of the Finance Act 1988.

This paragraph applies only in the case of an employee whose earnings from the employment in question are less than £8,500, computed in accordance with the Taxes Act.

3. A non-cash voucher which is not treated as an emolument from the employment for the purposes of section 141(1) of the Taxes Act by virtue of subsection (6A) of that section (exemption vouchers for car parking places provided at or near place of employment) <sup>F63</sup>.

#### Textual Amendments

**F63** Subsection (6A) was inserted by section 46(1) of the Finance Act 1988.

Section 49(1) of the Finance Act 1999 <sup>F64</sup> applies for the construction of the reference to section 141(6A) of the Taxes Act in this paragraph.

#### Textual Amendments

**F64** 1999 c. 16.

#### Textual Amendments

**F64** 1999 c. 16.

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:** 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. (See end of Document for details)

5. A non-cash voucher which is not chargeable to tax under Schedule E by virtue of the following provisions of the Taxes Act—

- (a) section 197 (leave travel facilities for members of the armed forces);
- (b) section 197AA (works bus services) <sup>F65</sup>;
- (c) section 197AC (cycles and safety equipment) <sup>F66</sup>; or
- (d) section 197G (sporting and recreational facilities) <sup>F67</sup>.

**Textual Amendments**

- F65** Section 197AA was inserted by section 48 of the Finance Act 1999.
- F66** Section 197AC was inserted by section 50 of the Finance Act 1999.
- F67** Section 197G was inserted by section 75(1) of the Finance Act 1993.

6. A non-cash voucher which is not charged to tax under Schedule E by virtue of any of the following Inland Revenue Extra-Statutory Concessions as published at 1st September 2000—

- <sup>F68</sup>(a) .....
- (b) A22 (long service awards);
- (c) A57 (staff suggestion schemes);
- (d) A58 (travelling and subsistence allowance when public transport disrupted);
- (e) A59 (disabled persons' home to work travel);
- (f) A65 (workers on offshore oil and gas rigs or platforms; free transfers to or from mainland);
- (g) A66 (employees' journeys home: late night travel and breakdown in car sharing arrangements);
- (h) A70 (small gifts to employees by third parties and Christmas parties); and
- (i) A74 (meals provided for employees).

**Textual Amendments**

- F68** Sch. 3 Pt. 05 para. 6(a) omitted (26.7.2001) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, **5(2)(a)**

**[<sup>F69</sup>Meal vouchers**

**6A.** 15 pence per working day up to a maximum of £1.05 per week of the value of one or more non-cash vouchers which can only be exchanged for meals.]

**Textual Amendments**

- F69** Sch. 3 Pt. 05 para. 6A inserted (26.7.2001) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, **5(2)(b)**

7.—(1) A non-cash voucher provided in connection with all or part of the costs of and expenses of child care (but not school fees) by an employed earner in connection with a child not exceeding the age of 16 for whom he has parental responsibility.

For the purposes of this paragraph child care includes—

- (a) care provided in accordance with the provisions of Part X of the Children Act 1989 (child minding and day care for young children) <sup>F70</sup>;
  - (b) in the case of a child aged 8 or over, care provided by a child minder;
  - (c) in the case of a child under the age of 8, care provided by a child minder where that care does not exceed, in total, two hours a day;
  - (d) care provided by a nanny or a relative (within the meaning respectively of section 71(13) and 105(1) of the Children Act 1989);
  - (e) care provided during out-of-school hours or during school holidays; and
  - (f) full-time and part-time care.
- (2) In the application of sub-paragraph (1) to Northern Ireland—
- (a) paragraph (b) shall have effect with the substitution for “aged 8 or over” of “aged 12 or over”; and
  - (b) paragraph (c) shall have effect with the substitution for “under the age of 8” of “under the age of 12”.

#### Textual Amendments

**F70** 1989 c. 41: Schedule 9 was amended by section 116 of the [Courts and Legal Services Act 1990 \(c. 41\)](#) and section 582(1) of the [Education Act 1996 \(c. 56\)](#).

#### Textual Amendments

**F70** 1989 c. 41: Schedule 9 was amended by section 116 of the [Courts and Legal Services Act 1990 \(c. 41\)](#) and section 582(1) of the [Education Act 1996 \(c. 56\)](#).

**8.** A non-cash voucher provided to or for the benefit of an employed earner in respect of employed earner’s employment by a person who is not the secondary contributor in respect of the provision of that voucher.

## PART VI

### PENSIONS AND PENSION CONTRIBUTIONS

#### Pension payments and pension contributions to be disregarded

**1.** A payment by way of a pension is disregarded in the calculation of an employed earner’s earnings, as are the payments mentioned in paragraphs 2 to 7.

#### Personal pension contributions by employers

**2.** A payment by way of an employer’s contribution towards a personal pension which, by virtue of section 643(1) of the Taxes Act (employers’ contributions under personal pension arrangements) <sup>F71</sup>, is not to be regarded as an emolument of the employment chargeable to tax under Schedule E.

**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. (See end of Document for details)

#### Textual Amendments

**F71** There are amendments to section 643 that are not relevant for the purposes of this instrument.

### Approved schemes, relevant statutory schemes, pilots' benefit funds and schemes established by overseas governments

#### 3. A payment—

- (a) to which section 595 of the Taxes Act (charge to tax in respect of certain sums paid by an employer pursuant to a retirement benefit scheme) <sup>F72</sup> does not apply by virtue of section 596(1) or (2)(b) of that Act <sup>F73</sup>;
- (b) to a pilot's benefit fund under section 607 of that Act <sup>F74</sup>;
- (c) to which section 608 of that Act (superannuation funds approved before 6th April 1980) applies; or
- (d) by way of any benefit pursuant to a scheme or fund falling within sub-paragraph (a), (b) or (c).

#### Textual Amendments

**F72** Section 595 was amended by paragraph 7 of Schedule 6 to the [Finance Act 1989 \(c. 26\)](#).

**F73** Section 596 was amended by paragraph 8 of Schedule 6 to the Finance Act 1989.

**F74** Section 607 was amended by section 104(2) of the Finance Act 1994.

### Funded unapproved retirement benefit schemes.

4. A payment by way of relevant benefits pursuant to a retirement benefits scheme which has not been approved by the Board for the purposes of Chapter I of Part XIV of the Taxes Act and attributable to payments prior to 6th April 1998.

Here “relevant benefits” has the meaning given in section 612 of the Taxes Act.

### Payments to pension previously taken into account in calculating earnings

5. A payment by way of any benefit pursuant to a retirement benefits scheme which has not been approved by the Board for the purposes of Chapter I of Part XIV of the Taxes Act and attributable to payments on or after 6th April 1998 which have previously been included in a person's earnings for the purpose of the assessment of his liability for earnings-related contributions.

### Payments in good faith to scheme solely for providing approved benefits.

6.—(1) A payment made in respect of a scheme which is established in good faith for the sole purpose of providing relevant benefits where at the time of the payment the conditions specified in sub-paragraphs (2) to (4) are satisfied and, if appropriate, the additional conditions in sub-paragraph (5) and (6) are satisfied.

(2) The first condition is that an application has been made to the Board in accordance with section 604 of the Taxes Act <sup>F75</sup> and has not been rejected.



(3) The second condition is that the payment represents contributions in respect of an employed earner's earnings not in excess of the permitted maximum in force at the time when the payment is made.

(4) The third condition is that the terms of the scheme do not permit any pension payable under it, in whole or in part, to be surrendered, commuted or assigned except in so far as to allow an employed earner on his retirement to obtain, by commutation of his pension, a lump sum or sums not exceeding in all 3/80ths of his final remuneration for each year of service up to a maximum of 40.

(5) The first additional condition is that if the scheme is connected with another scheme or schemes each of which is an approved scheme, the amount payable by way of pension or commuted pension under the scheme will not, when aggregated with any amount payable by way of pension or commuted pension under the other scheme or schemes exceed the relevant amount.

(6) The second additional condition is that if the scheme is a small self-administered scheme—

- (a) the requirements of regulation 9 of the Retirement Benefits Schemes (Restrictions on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991 (independent pensioner trustees) <sup>F76</sup> have been satisfied; and
- (b) regulation 3 of those Regulations (restriction on the Board's discretion to approve) does not apply.

(7) In this paragraph—

- (a) “permitted maximum” is the amount for the time being specified in an order made under section 590C(6) of the Taxes Act (earnings cap) <sup>F77</sup>;
- (b) “relevant amount” shall be determined—
  - (i) in the case of a pension which is not a commuted pension, in accordance with the provisions of section 590B(3) and (7) to (11) of the Taxes Act (further supplementary provisions in respect of approval of retirement benefit schemes) <sup>F78</sup>; and
  - (ii) in the case of a pension which is a commuted pension, in accordance with the provisions of section 590B(4) and (7) to (11) of that Act;
- (c) “relevant benefits” has the meaning given in section 612 of the Taxes Act;
- (d) “small self-administered scheme” has the meaning given in regulation 2(1) of the Retirement Benefits Schemes (Restrictions on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991; and
- (e) whether or not a scheme is connected with another shall be determined in accordance with section 590A(2) to (4) of the Taxes Act (supplementary provisions in respect of approval of retirement benefit schemes) <sup>F79</sup>.

#### Textual Amendments

**F75** Section 604 was amended by paragraph 3 of Schedule 15 to the Finance Act 1998.

**F76** [S.I. 1991/1614](#) Regulation 9 was substituted by regulation 9 of [S.I. 1998/728](#) and amended by regulation 6 of [S.I. 1998/1315](#).

**F77** Section 590C was inserted by paragraph 4 of Schedule 6 to the Finance Act 1989.

**F78** Section 590B was inserted by paragraph 4 of Schedule 6 to the Finance Act 1989 and amended by section 107(6) of the [Finance Act 1993](#) (c. 34).

**F79** Section 590A was inserted by paragraph 4 of Schedule 6 to the Finance Act 1989.

### Pensions exempt from UK taxation under double taxation agreements

7.—(1) A payment to a pension scheme which is afforded relief from taxation by virtue of—

**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. (See end of Document for details)

- (a) Article 25(8) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (France) Order 1968 <sup>F80</sup>;
  - (b) Article 17A of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Republic of Ireland) Order 1976 <sup>F81</sup>;
  - (c) Article 28(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income)(Denmark) Order 1980 <sup>F82</sup>.
- (2) For the purposes of sub-paragraph (1)(b), Article 17A of the Order shall be read as if “or is being considered for approval” were omitted.

#### Textual Amendments

- F80** [S.I. 1968/1869](#): paragraph (8) was added to Article 25 by Article 16 of the Protocol set out in the Schedule to [S.I. 1987/2055](#).
- F81** [S.I. 1976/2151](#): Article 17A was added by Article 1 of the Protocol set out in the Schedule to [S.I. 1995/764](#).
- F82** [S.I. 1980/1960](#): Paragraph (3) was substituted by Article X(2) of the Protocol set out in Part I of the Schedule in [S.I. 1996/3165](#).

## PART VII

### PAYMENTS IN RESPECT OF TRAINING AND SIMILAR COURSES

#### Payments in respect of training and similar payment disregarded

1. The training payments and vouchers mentioned in this Part are disregarded in the calculation of an employed earner’s earnings.

Paragraphs 5, 6 and 7 do not apply to Northern Ireland.

#### Work-related training

2. A payment of, or contribution towards, expenditure incurred on providing work-related training which, by virtue of section 200B, 200C and 200D of the Taxes Act (work-related training) <sup>F83</sup>, is not to be taken as an emolument of the office or employment in connection with which it is provided.

#### Textual Amendments

- F83** Sections 200B to 200D were inserted by section 63(1) of the [Finance Act 1997 \(c. 16\)](#).

#### Education and training funded by employers

3. A payment in respect of expenditure which, by virtue of section 200E of the Taxes Act (exemption for education and training funded by employers) <sup>F84</sup>, is not to be taken as an emolument of the office or employment in connection with which it is provided.

**Textual Amendments**

**F84** Section 200E was inserted by section 58 of the [Finance Act 2000 \(c. 17\)](#).

**New Deal 50plus: employment grant and training credit**

4. A payment to a person, as a participant in the scheme arranged under section 2(2) of the Employment and Training Act 1973 and known as New Deal 50plus, of an employment credit or a training grant under that scheme.

**Retraining courses for recipients of jobseeker's allowance**

5. A payment to a person as a participant in a scheme of the kind mentioned in section 60(1) of the Welfare Reform and Pensions Act 1999 (special schemes for claimants for jobseeker's allowances) <sup>F85</sup>.

**Textual Amendments**

**F85** [1999 c. 30](#).

**Payments to Jobmatch participants**

6. A payment made to a participant in a Jobmatch Scheme (including a pilot) arranged under section 2(1) of the Employment and Training Act 1973 <sup>F86</sup> in his capacity as such.

**Textual Amendments**

**F86** [1973 c. 50](#). Section 2 was substituted by section 25(1) of the [Employment Act 1988 \(c. 19\)](#).

**Vouchers provided to Jobmatch participants**

7. A payment by way of the discharge of any liability by the use of a voucher given to a participant in a Jobmatch Scheme (including a pilot), arranged under section 2(1) of the Employment and Training Act 1973, in his capacity as such.

## 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

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

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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—
    - (i) is not, by virtue of Schedule 11A to the Taxes Act (removal expenses and benefits) <sup>F87</sup> regarded as an emolument of the employment for any purpose of Case I or Case II of Schedule E; or
    - (ii) would not have been so regarded, but is in fact disregarded for that purpose by virtue of another provision of the Taxes Act; or
  - (b) the person concerned commenced performance of the duties, or altered duties, of his employment at the place, or the altered place, of their performance before 6th April 1998.
- (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)).

#### **Textual Amendments**

**F87** Schedule 11A was inserted by section 76 of, and paragraph 2 of Schedule 5 to, the Finance Act 1993.

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.

(6) In a case to which sub-paragraph (2)(b) applies, expenditure incurred in pursuance of a contract or agreement entered into before 6th April 1998 does not, in the case of a contract or agreement varied at any time on or after that date, include so much of the expenditure incurred under that contract or agreement which would not have been incurred, or exceeds the amount of expenditure that would have been reasonably incurred, if that contract or agreement had not been so varied.

(7) For the purposes of this paragraph, Schedule 11A to the Taxes Act shall be read as if paragraphs 3(3), 4(3), 6 and 24 were omitted.

### **Travelling expenses—general**

**3.** A payment of, or a contribution towards, qualifying travelling expenses which the holder of an office or employment is obliged to incur and defray out of the emoluments of the office or employment.

For the purposes of this paragraph—

- (a) “qualifying travelling 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 paragraph 2 of Schedule 12A to the Taxes Act <sup>F88</sup>;
- (b) paragraphs 1(2) and 2 to 7 of that Schedule shall apply as they apply for the purposes of section 198(1A)(b) of that Act (relief for necessary expenses) <sup>F89</sup>;
- (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**

**F88** Schedule 12A was inserted by section 61(2) of, and Schedule 10 to, the Finance Act 1998.

**F89** Section 198(1A) was substituted by section 61(1) of the Finance Act 1998.

#### **Textual Amendments**

**F88** Schedule 12A was inserted by section 61(2) of, and Schedule 10 to, the Finance Act 1998.

**F89** Section 198(1A) was substituted by section 61(1) of the Finance Act 1998.

### **Travel and foreign travel expenses of overseas employees**

**4.** A payment of, or a contribution towards, expenses which are deductible from the emoluments of the employment which are chargeable to tax under Schedule E under—

- (a) section 193(3), (4) or (6) of the Taxes Act (travel expenses where duties of office or employment are performed wholly or partly outside the United Kingdom); or
- (b) section 194(1) of that Act (foreign travel expenses where duties of office or employment are performed wholly or partly outside the United Kingdom.

or which would be so deductible if the emoluments of the employment were chargeable to tax under Schedule E.

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

### **Travel expenses of employees not domiciled in the United Kingdom**

5. A payment of, or a contribution towards, expenses which are deductible from the emoluments of the employment which are chargeable to tax under Schedule E under section 195(7) of the Taxes Act (travel expenses of employees not domiciled in the United Kingdom) or, where the emoluments are not chargeable under Schedule E, would be so deductible if the emoluments, of the employment were so chargeable.

### **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 of the employment which are charged to tax under Schedule E under Inland Revenue Extra-Statutory Concession A 65 (workers on offshore oil and gas rigs or platforms; free transfers to or from mainland).

### **Incidental expenses in connection with cars provided for private use**

7. A payment—

- (a) by way of the discharge of any liability which by virtue of section 157(3)(a) of the Taxes Act (car available for private use); or
- (b) of expenses, which by virtue of section 157(3)(c) of that Act;

is not treated as an emolument of the employment chargeable to income tax under Schedule E.

### **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 section 197A of the Taxes Act <sup>F90</sup>, is not regarded as an emolument of the earner's employment.

#### **Textual Amendments**

**F90** Section 197A was inserted by section 46(4) of the Finance Act 1988. Section 49(1) of the Finance Act 1999 extends its scope to cycle parking facilities.

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

9. 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.

### **Council tax on accommodation provided for employee's use**

10. A payment of, or a contribution towards meeting a person's liability for council tax in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of section 145(4) of the Taxes Act (living accommodation), he is not liable to tax under Schedule E in respect of the provision of that accommodation.

This paragraph does not extend to Northern Ireland.

### **Rates on accommodation provided for employee's use**

11. A payment of, or a contribution towards meeting, a person's liability for rates in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of section 145(4) of the Taxes Act (living accommodation), he is not liable to income tax under Schedule E in respect of the provision of that accommodation.

This paragraph extends only to Northern Ireland.

### **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 section 319 of the Taxes Act (Crown servants: foreign service allowance).

### **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.

## **PART IX**

### **SHARE INCENTIVES**

#### **Certain payments by way of shares, interests in shares and gains arising from them disregarded**

- 1.—(1) Payments by way of—
- (a) shares;
  - (b) conditional interests in shares; and
  - (c) other rights in or over shares;

respectively mentioned in this Part are disregarded in the calculation of an employed earner's earnings.

- (2) For the purposes of paragraphs 13, 15 and 16—
- (a) “body corporate” includes—

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- (i) a body corporate constituted under the law of a country or territory outside the United Kingdom, and
- (ii) an unincorporated association wherever constituted;
- (b) “total discount” means the difference between the total value of the exercise price of the shares that are subject to the right in question and the total market value of that right;
- (c) “total market value” means the price which the shares that are subject to the right in question might reasonably be able to fetch in the open market; and
- (d) the total market value of the subsequent right is similar to the total market value of the first right if it is not substantially greater than the first right.

### **Shares in secondary contributor or associated body**

- 2.—(1) A payment by way of shares where such shares—
- (a) are not readily convertible assets; and
  - (b) form part of the ordinary share capital of—
    - (i) the secondary contributor,
    - (ii) a company which has control of the secondary contributor, or
    - (iii) a company which either is, or has control of, a body corporate which is a member of a consortium owning either that secondary contributor or a body corporate having control of that secondary contributor.
- (2) In this paragraph—
- (a) “body corporate” includes—
    - (i) a body corporate constituted under the law of a country or territory outside the United Kingdom, and
    - (ii) an unincorporated association, wherever constituted;
  - (b) a body corporate (“A”) is a member of a consortium owning another body corporate (“B”) if—
    - (i) A is one of a number of such bodies which between them beneficially own not less than  $\frac{3}{4}$  of B’s ordinary share capital; and
    - (ii) each of the bodies corporate owns not less than  $\frac{1}{20}$  of B’s ordinary share capital;
  - (c) “company” means a body corporate having a share capital;
  - (d) “control” in relation to a body corporate means the power of a person to secure—
    - (i) by means of the holding of the shares or the possession of voting power in, or in relation to, that or any other body corporate,
    - (ii) by virtue of any powers conferred by the articles of association or other document regulating that or any other body corporate,that the affairs of the first-mentioned body corporate are conducted in accordance with the wishes of that person;
  - (e) “ordinary share capital” in relation to a company means all the company’s issued share capital (however described), other than capital the holders of which have a right to a dividend at a fixed rate but have no other right to share in the profit of the company.
- (3) In this paragraph and paragraph 3, “shares” includes stock.



### Rights to acquire shares

3. A payment by way of a right to acquire shares where neither that right nor those shares are readily convertible assets.

#### [<sup>F91</sup>“Short” share options granted on or after 6th April 1999

3A. A payment by way of the grant of a right to acquire shares obtained on, or after, 6th April 1999 which is not capable of being exercised more than ten years after it is obtained.]

#### Textual Amendments

**F91** Sch. 3 Pt. 09 para. 3A inserted (26.7.2001) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, **5(3)**

### Enterprise management incentives

4. A payment by way of the grant of a qualifying option within the meaning of Schedule 14 to the Finance Act 2000 <sup>F92</sup> which is capable of being exercised more than 10 years after the grant.

#### Textual Amendments

**F92** 2000 c. 17.

### Priority share allocations

5. A payment by way of any benefit which by virtue of section 68(1) of the Finance Act 1988 (priority share allocations for directors or employees) <sup>F93</sup> is not treated as an emolument of the employment chargeable to tax under Schedule E.

#### Textual Amendments

**F93** 1988 c. 39. Section 68(1) was amended by section 66(1) and (2) of the [Finance Act 1989 \(c. 26\)](#).

### Partnership share agreements

6. A payment that is deducted from the earnings of the employment under a partnership share agreement.

Here “partnership share agreement” has the meaning given in paragraph 34 of Schedule 8 to the Finance Act 2000.

### Shares under employee share ownership plan

7. A payment by way of shares under an award of shares under an employee share ownership plan.

Here “employee share ownership plan” has the meaning given in paragraph 1(1) of Schedule 8 to the Finance Act 2000.

**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. (See end of Document for details)

## Shares under approved profit sharing schemes

8. A payment by way of shares appropriated under a profit sharing scheme to which section 186 of the Taxes Act <sup>F94</sup> applies.

### Textual Amendments

**F94** Section 186 was amended by section 89(a) of the [Finance Act 1988 \(c. 39\)](#) and section 118(1) of, and paragraph 11 of Schedule 20 to, the [Finance Act 1996 \(c. 8\)](#).

## Conditional interest in shares

9. A payment by way of the conferment of a conditional interest in shares in respect of which, by virtue of section 140A(3) of the Taxes Act (conditional acquisition of shares) <sup>F95</sup>, no tax is chargeable under Schedule E other than by virtue only of section 135 or section 162 of that Act <sup>F96</sup>.

### Textual Amendments

**F95** Section 140A was inserted by section 50(1) of the Finance Act 1998, and amended by sections 42 and 139 of, and Part III(8) of Schedule 20 to, the [Finance Act 1999 \(c. 16\)](#).

**F96** Section 135 was amended by section 49(1) of the Finance Act 1998. Section 162 was amended by paragraph 3 of Schedule 13 to the Finance Act 1988, section 53(2) of the Finance Act 1989 and paragraph 14(11) of Schedule 10 to the [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#).

## Conditional interest in shares: gains from exercise etc. of share options

10. A payment by way of a conditional interest in shares where, at the time of payment—
- the earner is treated under section 203FB(4) of the Taxes Act (PAYE: gains from share options etc) <sup>F97</sup> as having been provided with a further interest;
  - that further interest would not for the purpose of section 140A of that Act, be treated as only conditional; and
  - the conditional interest together with the further interest are not readily convertible assets.

### Textual Amendments

**F97** Section 203FB was inserted by section 67 of the Finance Act 1998.

## Convertible shares

11. A payment by way of convertible shares in respect of which tax is not chargeable under section 140D of the Taxes Act <sup>F98</sup> by virtue of either subsection (8) or (10) of that section.

### Textual Amendments

**F98** Section 140D was inserted by section 51(1) of the Finance Act 1998.

## Convertible shares: gains from the exercise etc. of share options

12. A payment by way of a beneficial interest in convertible shares where—

- (a) the earner is treated under section 203FB of the Taxes Act as if the original provision of those shares included the shares into which they are converted; and
- (b) neither those shares, nor the shares into which they are converted are readily convertible assets.

### **Share option gains by directors and employees**

**13.** A payment by way of a gain realised by the exercise of a right to acquire shares in a body corporate where—

- (a) that gain is chargeable to tax under Schedule E under section 135 of the Taxes Act; but
- (b) neither that right, nor those shares, are readily convertible assets.

### **Shares acquired under options granted before 9th April 1998**

**14.** A payment by way of the acquisition of an interest in shares pursuant to a right to acquire such shares granted before 9th April 1998 where the acquisition of that interest would be treated as earnings under regulation 22(3).

### **Assignment or release of option**

**15.—(1)** A payment by way of a gain realised by the assignment or release of a right (“the first right”) to acquire shares in a body corporate (“the relevant body corporate”) chargeable to tax under Schedule E by virtue of section 135 of the Taxes Act if—

- (a) sub-paragraph (2) is satisfied; and
- (b) sub-paragraph (3) does not apply.

(2) This sub-paragraph is satisfied if a subsequent right forms all, or part, of the consideration given for the assignment or release of the first right.

(3) This paragraph applies if—

- (a) the first right was acquired before 6th April 1999; and
- (b) the total discount on the total market value of the subsequent right is substantially greater than the total discount on the total market value of the first right at the time of its assignment or release.

(4) In this paragraph “subsequent right” means a right—

- (a) to acquire shares in the relevant body corporate or any other body corporate; and
- (b) which is not treated as consideration for the assignment or release of the first right by virtue of section 136(1) of the Taxes Act.

### **Exercise, assignment or release of options acquired before 6th April 1999**

**16.—(1)** A payment by way of a gain realised by the exercise, assignment or release of a right obtained before 6th April 1999 (“the relevant right”) to acquire shares in a body corporate (“the relevant body corporate”) where that gain is chargeable to tax under Schedule E by virtue of section 135 of the Taxes Act unless each of the conditions in sub-paragraphs (2) to (5) is met.

(2) The condition in this sub-paragraph is that the relevant right forms all or part of the consideration given for the assignment or release of a right to acquire shares in a body corporate (“the first right”).

(3) The condition in this sub-paragraph is that the relevant right is a right to acquire shares in the relevant body corporate or any other body corporate.

**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. (See end of Document for details)

(4) The condition in this sub-paragraph is that the relevant right is not treated as consideration for the assignment or release of the first right by virtue of section 136(1) of the Taxes Act.

(5) The condition in this sub-paragraph is that, at the time of its acquisition, the total market value of the relevant right was not similar to the total market value of the first right immediately before its exercise, assignment or release.

## PART X

### MISCELLANEOUS AND SUPPLEMENTAL

#### Other miscellaneous payments to be disregarded

1.—(1) The payments listed in paragraphs 2 to <sup>F99</sup>15] are disregarded in the calculation of earnings.

(2) Paragraph 4 contains additional rules about the way in which the components of a payment by way of expenses incidental to a qualifying absence from home are to be treated for the purpose of earnings-related contributions if the permitted maximum is exceeded.

#### Textual Amendments

**F99** Word in [Sch. 3 Pt. 10 para. 1\(1\)](#) substituted (26.7.2001) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, **5(4)(a)**

#### Payments on account of sums already included in the computation of earnings

2. A payment on account of a person's earnings in respect of his employment as an employed earner which comprises, or represents and does not exceed sums which have previously been included in his earnings for the purpose of his assessment of earnings-related contributions.

#### Payments discharging liability for secondary Class 1 contributions following election under paragraph 3B of Schedule 1 to the Contributions and Benefits Act

3. A payment by way of the discharge of any liability for secondary Class 1 contributions which has been transferred from the secondary contributor to the employed earner by election made jointly by them for the purposes of paragraph 3B(1) of Schedule 1 to the Contributions and Benefits Act (elections about contribution liability in respect of share option gains) <sup>F100</sup>.

#### Textual Amendments

**F100** Paragraph 3B was inserted by section 77(2) of the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#).

#### Payments by way of incidental expenses

4.—(1) A payment by way of incidental expenses, in whatever form, which by virtue of section 200A of the Taxes Act <sup>F101</sup> is not regarded as an emolument of the employment chargeable to tax under Schedule E.

(2) If a payment is made by way of incidental expenses in connection with a qualifying absence from home, but the amount of that payment (calculated in accordance with section 200A of the Taxes Act) exceeds the authorised maximum, sub-paragraphs (3) to (6) apply.

(3) So much of the payment as is made by way of cash shall be included in the calculation of earnings.

(4) The amount of cash for which a cash voucher can be exchanged shall be included in the calculation of earnings.

(5) The cost of provision of any non-cash voucher shall be included in the calculation of earnings and anything for which the voucher can be exchanged shall be disregarded in that calculation.

(6) Any payment by way of a benefit in kind shall be disregarded in the calculation of earnings.

(7) In this paragraph—

“the authorised maximum” has the meaning given in section 200A(4) of the Taxes Act;

“the cost of provision” in relation to a non-cash voucher is the cost incurred by the person at whose expense the non-cash voucher is provided; and

“qualifying absence from home” has the meaning given in section 200A(3) of the Taxes Act.

#### **Textual Amendments**

**F101** Section 200A was inserted by section 93(4) of the [Finance Act 1995 \(c. 4\)](#).

#### **Gratuities and offerings**

(1)

A payment of, or in respect of, a gratuity or offering which satisfies either of the conditions in this paragraph.

(2) The first condition is that the payment—

(a) is not made, directly or indirectly, by the secondary contributor; and

(b) does not comprise or represent sums previously paid to the secondary contributor.

(3) The alternative condition is that the secondary contributor does not allocate the payment, directly or indirectly, to the earner.

#### **Redundancy payments**

6. For the avoidance of doubt, in calculating the earnings paid to or for the benefit of an earner in respect of an employed earner’s employment, any payment by way of a redundancy payment shall be disregarded.

#### **Sickness payments attributable to contributions made by employed earner**

7. If the funds for making a sickness payment under arrangements of the kind mentioned in section 4(1)(b) of the Contributions and Benefits Act are attributable in part to contributions to those funds made by the employed earner, for the purposes of section 4(1) of that Act the part of that payment which is attributable to those contributions shall be disregarded.

#### **Expenses and other payments not charged to tax under Extra-Statutory Concessions**

8. A payment which is not charged to tax under Schedule E by virtue of the following Inland Revenue Extra-Statutory Concessions as published at 1st September 2000—

**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. (See end of Document for details)

- (a) A57 (staff suggestion schemes);
- (b) A58 (travelling and subsistence allowance when public transport disrupted);
- (c) A59 (disabled persons' home to work travel);
- (d) A66 (employees' journeys home: late night travel and breakdown in car sharing arrangements).

### **VAT on the supply of goods and services by employed earner**

#### **9. If—**

- (a) goods or services are supplied by an earner in employed earner's employment;
- (b) earnings paid to or for the benefit of the earner in respect of that employment include the remuneration for the supply of those goods or services; and
- (c) value added tax is chargeable on that supply;

an amount equal to the value added tax chargeable on that supply shall be excluded from the calculation of those earnings.

### **Employee's indemnity insurance**

**10.** A payment which by virtue of section 201AA of the Taxes Act (employee liabilities and indemnity insurance) <sup>F102</sup> is deductible from the emoluments of the employment chargeable to tax under Schedule E.

#### **Textual Amendments**

**F102** Section 201AA was inserted by section 91(1) of the Finance Act 1995.

### **Fees and subscriptions to professional bodies, learned societies etc**

**11.** A payment of, or a contribution towards any fee, contribution or annual subscription which, under section 201(1) of the Taxes Act (fees and subscriptions to professional bodies, learned societies etc) is deductible from the emoluments of any office or employment.

### **Holiday pay**

**12.** A payment in respect of a period of holiday entitlement where—

- (a) the sum paid is derived directly or indirectly from a fund—
  - (i) to which more than one secondary contributor contributes, and
  - (ii) the management and control of which are not vested in those secondary contributors;
 or
- (b) the person making the payment is entitled to be reimbursed from such a fund.

### **Payments to ministers of religion**

**13.** A payment of a fee in respect of employment as a minister of religion which does not form part of the stipend or salary paid in respect of that employment.

### Payments in lieu of coal

**14.—(1)** A payment in lieu of coal made to a miner, which he is entitled to receive by virtue of his employment as such.

Here “miner” means any person employed in or about a colliery, whether on the surface or below ground, except a person employed—

- (a) in a clerical, technical or administrative capacity; or
  - (b) at a coke oven, brick works or other activity not ancillary to coal mining.
- (2) This paragraph does not apply to Northern Ireland.

### [<sup>F103</sup> Rewards for assistance with lost or stolen cards

**15.—(1)** A payment made by an issuer of charge cards, cheque guarantee cards, credit cards or debit cards, as a reward to an individual who assists in identifying or recovering lost or stolen cards in the course of his or her employment as an employed earner (other than employment by the issuer), together with any income tax paid by the issuer for the purpose of discharging any liability of the individual to income tax on the payment.

(2) In this paragraph—

“charge card” means a credit card, the terms of which include the obligations to settle the account in full at the end of a specified period;

“cheque guarantee card” means a card issued by a bank or building society for the purpose of guaranteeing a payment or supporting the encashment of a cheque up to a specified value;

“credit card” means a card which—

- (a) may be used on its own to pay for goods or services or to withdraw cash, and
- (b) enables the holder to make purchases and to draw cash up to a prearranged limit; and

“debit card” means a card linked to a bank or building society current account, used to pay for goods or services by debiting the holder’s account.]

#### Textual Amendments

**F103** Sch. 3 Pt. 10 para. 15 added (26.7.2001) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2001 \(S.I. 2001/2412\)](#), regs. 1, **5(4)(b)**

**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. (See end of Document for details)

## SCHEDULE 4

Regulation 67(2)

### PROVISIONS DERIVED FROM THE INCOME TAX ACTS AND THE INCOME TAX (EMPLOYMENTS) REGULATIONS 1993

## PART I GENERAL

### Interpretation

1.—(1) In this Schedule, unless the context otherwise requires the “Income Tax Regulations” means the Income Tax (Employments) Regulations 1993 <sup>F104</sup>.

(2) In this Schedule, unless the context otherwise requires—

“aggregated” means aggregated and treated as a single payment under paragraph 1(1) of Schedule 1 to the Act <sup>F105</sup>;

“allowable superannuation contributions” means any sum paid by an employee by way of contribution towards a superannuation fund or scheme which is allowed to be deducted as an expense under Schedule E;

“Collector” means a Collector of Taxes;

“Compensation of Employers Regulations” means the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 <sup>F106</sup> and the Statutory Sick Pay Percentage Threshold Order 1995 <sup>F107</sup>;

“deductions working sheet” means any form of record on or in which are to be kept the matters required by this Schedule in connection with an employee’s emoluments and earnings-related contributions or the form issued by the Inspector under paragraph 31 or regulation 20 of the Income Tax Regulations (employee on fixed pay) for the purpose of keeping this record;

“emoluments” means so much of a person’s remuneration or profit derived from employed earner’s employment as constitutes earnings for the purposes of the Act;

“employed earner” and “employed earner’s employment” have the same meaning as in the Act;

“employee” means any person in receipt of emoluments;

“employer” means any person paying emoluments;

“earnings-related contributions” means contributions payable under the Act by or in respect of an employed earner in respect of employed earner’s employment;

“income tax month” means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

“income tax period” means income tax quarter where paragraph 11 has effect, but otherwise means income tax month;

“income tax quarter” means the period beginning on 6th April and ending on 5th July, or beginning on 6th July and ending on 5th October, or beginning on 6th October and ending on 5th January, or beginning on 6th January and ending on 5th April;

“Inspector” means an Inspector of Taxes;

“mariner” has the same meaning as in regulation 115;

“the Reimbursement Regulations” means the Employer’s Contributions Re-imbusement Regulations 1996 <sup>F108</sup>;



“statutory maternity pay” and “statutory sick pay” means any sum treated as remuneration by virtue of section 4(1)(a) of the Act;

“voyage period” has the same meaning as in regulation 115;

“year” means income tax year;

and other expressions have the same meaning as in the Income Tax Acts.

(3) For the purposes of paragraphs 7(13), 9, 10, 11 and 22, “primary Class 1 contributions” and “earnings-related contributions” shall, unless the context otherwise requires, include any amount paid on account of earnings-related contributions in accordance with the provisions of regulation 8(6).

#### Textual Amendments

**F104** S.I. 1993/744.

**F105** Paragraph 1(1) was amended by section 148(2) to (4) of the [Pensions Act 1995 \(c. 26\)](#), [paragraph 77\(2\) to \(4\)](#) of Schedule 7 to the [Social Security Act 1998 \(c. 14\)](#), [paragraph 31](#) of Schedule 3 to the Transfer Act and paragraph 78(2) to (5) of Schedule 12 to the Welfare Reform Act.

**F106** S.I. 1994/1882.

**F107** S.I. 1995/512.

**F108** S.I. 1965/195: these Regulations were amended by Part II of Schedule 10 to the Transfer Act and regulation 2 of [S.I. 1999/286](#).

#### Multiple employers

2. Where an employer has made an election under regulation 3 of Income Tax Regulations to be treated as a different employer in respect of each group of employees specified in the election, he shall be treated as having made an identical election for the purposes of this Schedule.

#### Intermediate employers

3.—(1) Where an employee works for a person who is not his immediate employer, that person shall be treated as the employer for the purpose of this Schedule, and the immediate employer shall furnish the principal employer with such particulars of the employee’s emoluments as may be necessary to enable the principal employer to comply with the provisions of this Schedule. This is subject to the qualification in sub-paragraph (4).

(2) In this paragraph—

“the principal employer” means the person specified as the relevant person in the direction referred to in sub-paragraph (4), and

“the immediate employer” means the person specified as the contractor in that direction.

(3) If the employee’s emoluments are actually paid to him by the immediate employer—

(a) the immediate employer shall be notified by the principal employer of the amount of earnings-related contributions which may be deducted when the emoluments are paid to the employee, and may deduct the amount so notified to him accordingly; and

(b) the principal employer may make a corresponding deduction on making to the immediate employer the payment out of which the said emoluments will be paid.

(4) This paragraph only applies if a direction has been given by the Board under section 203E of the Taxes Act (PAYE: mobile UK workforce) <sup>F109</sup>.

(5) Where an employee is paid a sickness payment which by virtue of regulation 23 is not made through the secondary contributor in relation to the employment—

**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. (See end of Document for details)

- (a) the person making that payment shall furnish the secondary contributor with such particulars of that payment as may be necessary to enable the secondary contributor to comply with this Schedule; and
- (b) for the purposes only of this Schedule the secondary contributor shall be deemed to have made the sickness payment.

**Textual Amendments**

**F109** Section 203E was inserted by section 126 of the [Finance Act 1994 \(c. 9\)](#).

**Employer's earnings-related contributions**

4. If, under this Schedule, a person is required to pay any earnings-related contributions which, under section 6(4) of the Act <sup>F110</sup>, another person is liable to pay, his payment of those contributions shall be made as agent for that other person.

**Textual Amendments**

**F110** This section was substituted by paragraph 2 of Part I of Schedule 9 to the Welfare Reform Act.

**Inspectors and Collectors**

5. Any legal proceedings or administrative act authorised by or done for the purposes of this Schedule and begun by one Inspector or Collector may be continued by another Inspector or, another Collector; and any Inspector or Collector may act for any division or other area.

## PART II

### DEDUCTION OF EARNINGS-RELATED CONTRIBUTIONS

**Deduction of earnings-related contributions**

6.—(1) Every employer, on making during any year to any employee any payment of emoluments in respect of which earnings-related contributions are payable, or are treated as payable, or on making any payment of statutory maternity pay—

- (a) shall, if he has not already done so, prepare, or in the case of an employee to whom regulation 20 of the Income Tax Regulations (employee on fixed pay) applies, maintain a deductions working sheet for that employee, and
- (b) may deduct earnings-related contributions in accordance with this Schedule.

(2) Subject to sub-paragraph (3), an employer shall not be entitled to recover any earnings-related contributions paid or to be paid by him on behalf of any employee otherwise than by deduction in accordance with this Schedule.

(3) Sub-paragraph (2) does not apply to secondary Class 1 contributions in respect of which an election has been made jointly by the secondary contributor and the employed earner for the purposes of paragraph 3B(1) of Schedule 1 to the Act (election in respect of transfer of secondary contribution liability on share option gains) <sup>F111</sup> if the election provides for the collection of the amount in respect of which liability is transferred.

### Textual Amendments

**F111** Paragraph 3B was inserted by section 77(2) of the [Child Support, Pensions and Social Security Act 2000](#) (c. 19).

### Calculation of deduction

7.—(1) Subject to sub-paragraph (2), on making any payment of emoluments to the employee, the employer may deduct from those emoluments the amount of the earnings-related contributions based on those emoluments thereon which the employee is liable to pay under section 6(4) of the Act.

(2) Where two or more payments of emoluments fall to be aggregated, the employer may deduct the amount of the earnings-related contributions based on those emoluments, which are payable by the employee, either wholly from one such payment or partly from one and partly from the other or any one or more of the others.

(3) If the employer, on making any payment of emoluments to an employee, does not deduct from those emoluments the full amount of earnings-related contributions which by virtue of this Schedule he is entitled to deduct, he may, subject to sub-paragraphs (4) and (5), recover the amount so under-deducted by deduction from any subsequent payment of emoluments to that employee during the same year.

(4) Sub-paragraph (3) applies only where—

- (a) the under-deduction occurred by reason of an error made by the employer in good faith;
- (b) the emoluments in respect of which the under-deduction occurred are treated as earnings by virtue of regulations made under section 112 of the Act (certain sums to be earnings)<sup>F112</sup>,
- (c) the under-deduction occurred as a result of the cancellation, variation or surrender of the contracting-out certificate issued in respect of the employment in respect of which the payment of emoluments is made; or
- (d) the emoluments in respect of which the under-deduction occurred are, by virtue of regulation 23, not paid through the secondary contributor in relation to the employment.

(5) For the purposes of sub-paragraphs (3), (4), (8) and (11)—

- (a) the amount which by virtue of those sub-paragraphs may be deducted from any payment, or from any payments which fall to be aggregated, shall be an amount in addition to, but not in excess of, the amount deductible from those payments under the other provisions of this Schedule; and
- (b) for the purposes of Part III of this Schedule an additional amount which may be deducted by virtue of those sub-paragraphs shall be treated as an amount deductible under this Schedule only in so far as the amount of the corresponding under-deduction has not been so treated.

(6) Sub-paragraph (8) applies where an employer makes a payment consisting either solely of non-monetary earnings, or a combination of monetary and non-monetary earnings, to—

- (a) an employee;
- (b) an ex-employee,

and at the time of the payment of those earnings there are no, or insufficient, monetary earnings from which the employer could deduct the amount of earnings-related contributions which the employee or ex-employee is liable to pay under section 6(4)(a) of the Act.

(7) In sub-paragraph (6)(b) “ex-employee” means a person who—

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

- (a) ceases to be employed by the employer in a particular year (“the cessation year”); and
- (b) receives such earnings from the employer after the cessation of employment but in the cessation year.

(8) Where, in the circumstances specified in sub-paragraph (6), the employer does not deduct from the earnings referred to in that sub-paragraph the full amount of earnings-related contributions which by virtue of this Schedule he is entitled to deduct, he may, subject to sub-paragraph (5), recover the amount so under-deducted by deduction from any subsequent payment of monetary earnings to that employee, or ex-employee (as the case may be) during the same year.

(9) Sub-paragraph (11) applies if—

- (a) a person (“the ex-employee”) ceases in a particular tax year (“the cessation year”) to be employed by a particular employer (“the employer”); and
- (b) the ex-employee receives from the employer in the cessation year, after the cessation of employment, earnings in the form of—
  - (i) a beneficial interest in shares,
  - (ii) a conditional interest in shares or a beneficial interest in convertible shares treated as earnings under regulation 22(3),
  - (iii) any gain on which the ex-employee is chargeable to tax by virtue of section 135 of the Taxes Act 1988 (gains by directors and employees from share options)<sup>F113</sup>; and
- (c) at the time of the payment of those earnings there are no monetary earnings, or insufficient monetary earnings, from which the employer could deduct the amount of earnings-related contributions which the employee is liable to pay under section 6(4)(a) of the Act.

(10) For the purposes of sub-paragraph (9)—

“conditional shares” means shares within the meaning given for the purposes of sections 140A and 140B of the Taxes Act in section 140C of that Act<sup>F114</sup> and, by virtue of section 140A(9) of that Act, includes securities issued by a company; and

“convertible shares” means shares which are convertible within the meaning of section 140D of the Taxes Act<sup>F115</sup>.

(11) Where, in the circumstances specified in sub-paragraph (9), the employer has not deducted, from the earnings referred to in sub-paragraph (9)(b), the full amount of earnings-related contributions which by virtue of this Schedule he is entitled to deduct, he may, without prejudice to sub-paragraph (8) but subject to sub-paragraph (12)(b), recover the amount so under-deducted by deduction from the proceeds of sale of some, or all, of—

- (a) the shares referred to in of sub-paragraph 9(b)(i) and (ii); or
- (b) the shares which form the subject matter of the option referred to in sub-paragraph (9)(b)(iii).

(12) For the purposes of sub-paragraph (11)—

- (a) the whole of the amount under-deducted may be recovered from the proceeds of sale of some, or all, of the shares referred to in that sub-paragraph; and
- (b) the employee’s prior written consent to that sale and the recovery of all or part of the under-deduction from the proceeds thereof, shall be required.

(13) Subject to sub-paragraph (14), the employer shall record on the deductions working sheet for that employee the name and national insurance number of the employee, the year to which the working sheet relates, the appropriate category letter in relation to the employee (being the appropriate category letter indicated by the Board) and, in so far as relevant to that category letter, the following particulars regarding every payment of emoluments which he makes to the employee namely—

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- (a) the date of payment;
- (b) the amount of—
  - (i) earnings up to and including the current lower earnings limit where earnings equal or exceed that figure,
  - (ii) earnings which exceed the current lower earnings limit but do not exceed the current primary threshold and the current secondary threshold,
  - (iii) earnings which exceed the current primary threshold and the current secondary threshold but do not exceed the current upper earnings limit,
  - (iv) the primary Class 1 contributions payable on the amounts recorded under heads (i) to (iii) together with the secondary Class 1 contributions payable on all earnings in respect of which such contributions are payable; but this head shall not apply to such contributions payable on emoluments under sub-paragraph (3);
  - (v) the primary Class 1 contributions included in the amount recorded under head (iv); and
  - (vi) any statutory maternity pay;
- (c) when the employment is contracted-out employment the amount of—
  - (i) any reduction calculated in accordance with section 41(1) and (1A) or 42A(1) and (2) of the Pensions Act <sup>F116</sup> on the amount of a Class 1 contribution in respect of earnings recorded under paragraph (b)(ii) which is available for set-off against (and does not exceed) the amount recorded under paragraph (b)(v), and
  - (ii) any reduction calculated in accordance with sections 41(1) to (1B) or 42A(1) to (2A) of the Pensions Act on the amount of a secondary Class 1 contribution in respect of earnings recorded under paragraph (b)(ii) aggregated with any balance of the reduction in respect of earnings referred to in head (i) which exceeds the amount which may be set off as mentioned in that head.

(14) Where 2 or more payments of emoluments fall to be aggregated, the employer, instead of recording under heads (iv) and (v) of sub-paragraph (13)(b) separate amounts in respect of each such payment, shall under each head record a single amount, being the total of the contributions appropriate to the description specified in that head, in respect of the aggregated payments.

(15) When an employer pays emoluments he shall record under the name of the employee to whom he pays the emoluments—

- (a) the date of payment;
- (b) the amount of the emoluments, excluding any allowable superannuation contributions; and
- (c) any allowable superannuation contributions;

and retain the record for a period of three years after the end of the tax year in which the emoluments were paid.

#### Textual Amendments

**F112** Section 112 was amended by paragraph 51(4) of Schedule 1 to the [Employment Rights Act 1996 \(c. 18\)](#) and paragraph 21 of Schedule 3 to the Transfer Act.

**F113** Section 135 was amended by section 49(1) of the [Finance Act 1998 \(c. 36\)](#).

**F114** Sections 140A to 140C were inserted by section 50(1) of the Finance Act 1998.

**F115** Section 140D was inserted by section 51(1) of the Finance Act 1998.

**F116** Section 41 was substituted by paragraph 127 of Schedule 7 to the [Social Security Act 1998 \(c. 14\)](#) and amended by paragraph 6 of Schedule 9 to the Welfare Reform Act. Section 42A was inserted by

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section 137(5) of the [Pensions Act 1995 \(c. 26\)](#); relevant amendments were made by paragraph 128 of Schedule 7 to the Social Security Act 1998 and paragraph 7 of Schedule 9 to the Welfare Reform Act.

### **Records where liability transferred from secondary contributor to employed earner: share option gains**

**8.—**(1) Where an election has been made for the purposes of paragraphs 3B(1) of Schedule 1 to the Act (elections about transfer of liability for secondary contributions in respect of share option gains), the secondary contributor shall maintain records containing—

- (a) a copy of any such election;
- (b) a copy of the notice of approval issued by the Board under paragraph 3B(1)(b) of that Schedule; and
- (c) the information set out—
  - (i) in sub-paragraph (2) in respect of the company in respect of whose shares the share option to which the election relates is to be exercisable;
  - (ii) in sub-paragraph (3) in respect of the employed earner.
- (2) The information referred to in sub-paragraph (1)(c)(i) is the name and address of the company.
- (3) The information referred to in sub-paragraph (1)(c)(ii) is—
  - (a) the name of the employed earner; and
  - (b) the national insurance number allocated to the employed earner.

### **Certificate of contributions paid**

**9.—**(1) Where the employer is required to give the employee a certificate in accordance with regulation 39 of the Income Tax Regulations (certificate of tax deducted), the employer shall enter on the certificate, in respect of the year to which the certificate relates—

- (a) the amount of any earnings up to and including the current lower earnings limit where earnings equal or exceed that figure;
- (b) the amount of any earnings in respect of which primary Class 1 contributions were, by virtue of section 6A of the Act <sup>F117</sup>, treated as having been paid, which exceed the current lower earnings limit but do not exceed the current primary threshold, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were, by virtue of that section and regulation 127, treated as having been paid at the reduced rate;
- (c) the amount of any earnings in respect of which primary Class 1 contributions were payable which exceed the current primary threshold but do not exceed the current upper earnings limit, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate;
- (d) the amount of the earnings, if any, recorded under paragraphs (b) and (c), above the current lower earnings limit, in respect of which primary Class 1 contributions were payable or, where section 6A of the Act and regulation 127 applies, were treated as having been paid, at the reduced rate;
- (e) the amount of primary Class 1 contributions paid by the employee;

and shall enter the amounts under head (e) under the appropriate category letter indicated by the Board.

(2) Where the employer is not required to give the employee a certificate in accordance with regulation 39 of the Income Tax Regulations, because no tax has been deducted from the employee's

emoluments during the year concerned, but the employee has paid primary Class 1 contributions in that year, the employer shall nevertheless give the employee such a certificate showing the information referred to in sub-paragraph (1).

**Textual Amendments**

**F117** Section 6A was inserted by paragraph 3 of Part I of Schedule 9 to the Welfare Reform Act.

**PART III**

**PAYMENT AND RECOVERY OF EARNINGS-RELATED CONTRIBUTIONS,  
CLASS 1A CONTRIBUTIONS AND CLASS 1B CONTRIBUTIONS, ETC.**

**Payment of earnings-related contributions monthly by employer**

**10.**—(1) Subject to paragraph 11 and 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the Collector within 14 days of the end of every income tax month.

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax month, other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations and the Reimbursement Regulations.

(3) For the purposes of sub-paragraph (2), if two or more payments of emoluments fall to be aggregated, the employer shall be treated as having deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

**Payments of earnings-related contributions quarterly by employer**

**11.**—(1) Subject to paragraph 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the Collector within 14 days of the end of every income tax quarter where—

- (a) the employer has reasonable grounds for believing that the condition specified in sub-paragraph (4) applies and chooses to pay the amount specified in sub-paragraph (2) quarterly; or
- (b) in the case of an employee who receives a fixed salary or wage, the Inspector has authorised the employer to deduct income tax from each payment of emoluments which he makes to the employee by reference only to the amount of that payment, without regard to the cumulative emoluments and cumulative tax in respect of the employee.

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax quarter, other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations and Reimbursement Regulations.

(3) For the purposes of sub-paragraph (2), where two or more payments or emoluments fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

(4) The condition specified in this sub-paragraph is that, for income tax months falling with the current year, the average monthly amount found by the formula—

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$$N + P + L + S - T$$

will be less than £1,500.

Here—

**N** is the amount which would be payable to the Collector under the Act and the provisions of these Regulations other than this Schedule disregarding—

(a) any amount of secondary Class 1 contributions in respect of which liability has been transferred to the employed earner by virtue of an election made jointly by the employed earner and the secondary contributor for the purposes of paragraph 3B(1) of Schedule 1 to the Act (election to transfer liability for secondary contributions in respect of share option gains to earner); and

(b) any adjustment to the amount so payable to the Collector under regulation 7(3) of the Tax Credits (Payments by Employers) Regulations 1999 (funding of payment by relevant employer or relevant subsequent employer of tax credit);

**P** is the amount which would be payable to the Collector under regulation 40 of the Income Tax Regulations (payment of tax monthly by employer) if any adjustment to that amount under regulation 7(1) of the Tax Credits (Payments by Employers) Regulations 1999 were disregarded;

**L** is the amount which would be payable to the Collector under regulation 39(1) of the Education (Student Loans) (Repayment) Regulations 2000 (payment of repayments deducted to the Board) if the reduction of that amount which is referred to in paragraph (3) of that regulation and in regulation 7(2) of the Tax Credits (Payments by Employers) Regulations 1999 were disregarded;

**S** is the amount payable to the Collector under section 559 of the Taxes Act and the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993; and

**T** is the amount which the employer is required to pay by way of tax credit in accordance with regulation 6(2) of the Tax Credits (Payment by Employers) Regulations 1999 (relevant employer's or relevant subsequent employer's obligation to pay tax credits).

### **Payment of earnings-related contributions by employer (further provisions)**

**12.—(1)** The Collector shall give a receipt to the employer for the total amount paid under paragraph 10 or 11 if so requested, but if he gives a receipt for the total amount of earnings-related contributions and any tax paid at the same time, he need not give a separate receipt for earnings-related contributions.

(2) Subject to sub-paragraph (3), if the employer has paid to the Collector on account of earnings-related contributions under paragraph 10 or 11 an amount which he was not liable to pay, or which has been refunded in accordance with regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990 (refunds of contributions) <sup>F118</sup>, the amounts which he is liable to pay subsequently in respect of other payments of emoluments made by him during the same year shall be reduced by the amount overpaid, so however that if there was a corresponding over-deduction from any payment of emoluments to an employee, this paragraph shall apply only in so far as the employer has reimbursed the employee for that over-deduction.

(3) Sub-paragraph (2) applies only if—

- (a) the over-deduction occurred by reason of an error by the employer in good faith;
- (b) the over-deduction occurred as a result of the employment in respect of which the payment on account of earnings-related contributions is made being or, as the case may be, becoming contracted-out employment; or
- (c) a refund has been made under regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990.



**Textual Amendments**

**F118** S.I. 1990/536.

**Payment of Class 1B contributions**

**13.—**(1) A person who is liable to pay a Class 1B contribution (“the employer”), shall pay that Class 1B contribution to the Collector not later than 19th October in the year immediately following the end of the year in respect of which that contribution is payable.

(2) If the employer has paid to the Collector under this paragraph an amount in respect of Class 1B contributions which he was not liable to pay, he shall be entitled to deduct the amount overpaid from any payment in respect of secondary earnings-related contributions which he is liable to pay subsequently to the Collector under paragraph 10 or 11 for any income tax period in the same year.

**Employer failing to pay earnings-related contributions**

**14.—**(1) If within 14 days of the end of any income tax period the employer has paid no amount of earnings-related contributions to the Collector under paragraph 10 or 11 for that income tax period and the Collector is unaware of the amount, if any, which the employer is liable so to pay, the Collector may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of earnings-related contributions which the employer is liable to pay to the Collector under that paragraph in respect of the income tax period in question.

(2) Where a notice given by the Collector under sub-paragraph (1) extends to two or more consequent income tax periods, the provisions of this Schedule shall have effect as if those income tax periods were one income tax period.

(3) If the Collector is not satisfied that an amount of earnings-related contributions paid to him under paragraph 10 or 11 for any income tax period is the full amount which the employer is liable to pay to him, the Collector may give a notice under sub-paragraph (1) despite the payment of that amount.

**Specified amount of earnings-related contributions payable by the employer**

**15.—**(1) If after 14 days following the end of any income tax period the employer has paid no amount of earnings-related contributions to the Collector under paragraph 10 or 11 for that income tax period and there is reason to believe that the employer is liable to pay such contributions, the Collector, upon consideration of the employer’s record of past payments, may to the best of his judgement specify the amount of earnings-related contributions which he considers the employer is liable to pay and give notice to him of that amount.

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount of earnings-related contributions or any part thereof is unpaid, the amount so unpaid—

- (a) shall be treated for the purposes of this Schedule as an amount of earnings-related contributions which the employer was liable to pay for that income tax period in accordance with paragraph 10 or 11; and
- (b) may be certified by the Collector.

(3) The provisions of sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer pays to the Collector the full amount of earnings-related contributions which the employer is liable to pay under paragraph 10 or 11 for that income tax period, or the employer satisfies the Collector that no amount of such contributions is due.

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(4) The production of a certificate such as is mentioned in sub-paragraph (2) shall, until the contrary is established, be sufficient evidence that the employer is liable to pay to the Collector the amount shown in it; and any document purporting to be such a certificate as aforesaid shall be deemed to be such a certificate until the contrary is proved.

Paragraph 16 shall apply, with any necessary modifications, to the amount shown in the certificate.

(5) Where the employer has paid no amount of earnings-related contributions under paragraph 10 or 11 for any income tax periods, a notice may be given by the Collector under sub-paragraph (1) which extends to two or more consecutive income tax periods, and this Schedule shall have effect as if those income tax periods were the latest income tax period specified in the notice.

(6) A notice may be given by the Collector under sub-paragraph (1) notwithstanding that an amount of earnings-related contributions has been paid to him by the employer under paragraph 10 or 11 for any income tax period, if, after seeking the employer's explanation as to the amount of earnings-related contributions paid, the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay to him for that period, and this paragraph shall have effect accordingly, save that sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer satisfies the Collector that no further amount of earnings-related contributions is due for the relevant income tax period.

(7) Where, during the period allowed in a notice given by the Collector under sub-paragraph (1), the employer claims, but does not satisfy the Collector, that the payment of earnings-related contributions made in respect of any income tax period specified in the notice is the full amount of earnings-related contributions he is liable to pay to the Collector for that period, the employer may require the Collector to inspect the employer's documents and records as if the Collector had called upon the employer to produce those documents and records in accordance with paragraph 26(1) and the provisions of paragraph 26 shall apply in relation to that inspection, and the notice given by the Collector under sub-paragraph (1) shall be disregarded in relation to any subsequent time.

(8) Notwithstanding anything in this paragraph, if the employer pays any amount of earnings-related contributions certified by the Collector under it and that amount exceeds the amount which he would have been liable to pay in respect of that income tax period apart from this paragraph, he shall be entitled to set off such excess against any amount which he is liable to pay to the Collector under paragraph 10 or 11 for any subsequent income tax period.

(9) If, after the end of the year, the employer renders the return required by paragraph 22(1) and the total earnings-related contributions he has paid in respect of that year in accordance with this Schedule exceeds the total amount of such contributions due for that year, any excess not otherwise recovered by set-off shall be repaid.

### **Recovery of earnings-related contributions or Class 1B contributions**

**16.—**(1) The Income Tax Acts and any regulations under section 203 of the Taxes Act (pay as you earn) <sup>F119</sup> relating to the recovery of tax shall apply to the recovery of—

- (a) any amount of earnings-related contributions which an employer is liable to pay the Collector for any income tax period in accordance with paragraph 10 or 11 or which he is treated as liable to the Collector for any income tax period under paragraph 15; or
- (b) any amount of Class 1B contributions which an employer is liable to pay to the Collector in respect of any year in accordance with paragraph 13(1),

as if each of those amounts had been charged to tax by way of an assessment on the employer under Schedule E.

(2) Sub-paragraph (1) is subject to the qualification that, in the application to any proceedings taken, by virtue of this paragraph, of any of the relevant provisions limiting the amount which is recoverable in those proceedings, there shall be disregarded any amount of tax which may, by virtue

of sub-paragraphs (3) to (5), be included as part of the cause of action or matter of complaint in those proceedings.

- (3) Proceedings may be brought for the recovery of the total amount of—
- (a) earnings-related contributions which the employer is liable to pay to the Collector for any income tax period;
  - (b) Class 1B contributions which the employer is liable to pay to the Collector in respect of any year;
  - (c) a combination of those classes of contributions as specified in heads (a) and (b); or
  - (d) any of the contributions as specified in heads (a), (b), or (c) in addition to any tax which the employer is liable to pay to the Collector for any income tax period,

without specifying the respective amount of those contributions and of tax, or distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question.

- (4) For the purposes of—
- (a) proceedings under section 66 of the Taxes Management Act 1970 <sup>F120</sup> (including proceedings under that section as applied by the provisions of this paragraph);
  - (b) summary proceedings (including in Scotland proceedings in the sheriff court or in the sheriff's small debt court),

the total amount of contributions, in addition to any tax which the employer is liable to pay to the Collector for any income tax period, referred to in sub-paragraph (3) shall, subject to sub-paragraph (2), be one cause of action or one matter of complaint.

(5) Nothing in sub-paragraph (3) or (4) shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of—

- (a) earnings-related contributions which the employer is liable to pay for any income tax period in respect of each of his several employees;
- (b) Class 1B contributions which the employer is liable to pay in respect of any year in respect of each of his several employees; or
- (c) tax which the employer is liable to pay for any income tax period in respect of each of his several employees.

#### Textual Amendments

**F119** Section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the [Finance Act 1988 \(c. 39\)](#), [section 45\(3\) of the Finance Act 1989 \(c. 26\)](#), [paragraph 38 of Part II of Schedule 19 and item \(23\) of Part V of Schedule 26 to, the Finance Act 1994 \(c. 9\)](#) and section 119 of the [Finance Act 1998 \(c. 36\)](#).

**F120** 1970 c. 9. Section 66 was amended by Part II of the Schedule 1 to the [County Courts \(Northern Ireland\) Order 1980 \(S.I. 1980/397 \(N.I. 3\)\)](#), [section 57\(2\) of the Finance Act 1984 \(c. 43\)](#) and the Schedule to the [High Court and County Courts Jurisdiction Order 1991 \(S.I. 1991/724\)](#).

#### Interest on overdue earnings-related contributions or Class 1B contributions

17.—(1) Subsequent to paragraph 21, where, in relation to the year ended 5th April 1993 or any subsequent year, an employer has not—

- (a) within 14 days of the end of the year paid an earnings-related contribution which he is liable to pay in respect of that year; or

**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. (See end of Document for details)

- (b) paid a Class 1B contribution by 19th October next following the year in respect of which it was due,

any contribution not so paid shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the reckonable date until payment.

(2) Interest payable under this paragraph shall be recoverable as if it were an earnings-related contribution or a Class 1B contribution, as the case may be, in respect of which an employer is liable under paragraph 10, 11, or 13 to pay to the Collector.

(3) For the purposes of this paragraph—

- (a) “employer” means, in relation to a Class 1B contribution, the person liable to pay such a contribution in accordance with section 10A of the Act <sup>F121</sup>;

(b) “the reckonable date” means, in relation to—

- (i) an earnings-related contribution, the 14th day after the end of the year in respect of which it was due;
- (ii) a Class 1B contribution, the 19th October next following the year in respect of which it was due.

(4) A contribution to which sub-paragraph (1) applies shall carry interest from the reckonable date even if the date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882 <sup>F122</sup>.

(5) A certificate of the Collector that any amount of the interest payable under this paragraph has not been paid to him, or, to the best of his knowledge and belief, to any other Collector or to any person acting on his behalf or on behalf of another Collector, shall be sufficient evidence that the employer is liable to pay to the Collector the amount of interest shown on the certificate and that the sum is unpaid and due to be paid, and any document purporting to be such a certificate shall be presumed to be a certificate until the contrary is proved.

#### Textual Amendments

**F121** Section 10A was inserted by section 53 of the [Social Security Act 1998 \(c. 14\)](#).

**F122** [1882 c. 61](#). Section 92 was amended by sections 3(1) and (3) and 4(4) of the [Banking and Financial Dealings Act 1971 \(c. 80\)](#).

#### Payment of interest on repaid earnings-related contributions or Class 1B contributions

**18.**—(1) Where an earnings-related contribution paid by an employer in respect of the year ended 5th April 1993 or any subsequent year not later than the year ended 5th April 1999 is repaid to him and that repayment is made after the relevant date, any such repaid contribution shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the relevant date until the order for the repayment is issued.

(2) For the purposes of sub-paragraph (1) “the relevant date” is—

- (a) in the case of an earnings-related contribution overpaid more than 12 months after the end of the year in respect of which the payment was made, the last day of the year in which it was paid; and
- (b) in any other case, the last day of the year after the year in respect of which the contribution in question was paid.

(3) Where an earnings-related contribution or a Class 1B contribution paid by an employer in respect of the year ended 5th April 2000 or any subsequent year is repaid to him and that repayment is made after the relevant date, any such repaid contribution shall carry interest at the rate applicable

under paragraph 6(3) of Schedule 1 to the Act from the relevant date until the order for the repayment is issued.

- (4) For the purpose of sub-paragraph (3) “the relevant date” is—
- (a) in the case of—
    - (i) an earnings-related contribution, the 14th day after the end of the year in respect of which that contribution was paid; or
    - (ii) a Class 1B contribution, the 19th October next following the year in respect of which that contribution was paid; or
  - (b) the date on which the earnings-related contribution or Class 1B contribution was paid if that date is later than the date referred to in paragraph (a).

### **Repayment of interest**

**19.** Where a secondary contributor or a person liable to pay a Class 1B contribution has paid interest on an earnings-related contribution or a Class 1B contribution, that interest shall be repaid to him—

- (a) the interest paid is found not to have been due to be paid, although the contribution in respect of which it was paid was due to be paid;
- (b) the earnings-related contribution or Class 1B contribution in respect of which interest was paid is returned or repaid to him in accordance with the provisions of regulation 52 or 55.

### **Remission of interest for official error**

**20.—(1)** Where interest is payable in accordance with paragraph 17 it shall be remitted for the period commencing on the first relevant date and ending on the second relevant date in the circumstances specified in sub-paragraph (2).

(2) For the purposes of sub-paragraph (1), the circumstances are that the liability, or a greater liability, to pay interest in respect of an earnings-related contribution or a Class 1B contribution arises as the result of an official error being made.

- (3) In this paragraph—
- (a) “an official error” means a mistake made, or something omitted to be done, by an officer of the Board, where the employer or any person acting on his behalf has not caused, or materially contributed to, that mistake or omission;
  - (b) “the first relevant date” means the reckonable date as defined in paragraph 17(3) or, if later, the date on which the official error occurs;
  - (c) “the second relevant date” means the date 14 days after the date on which the official error has been rectified and the employer is advised of its rectification.

### **Application of paragraphs 10, 12, 16, 17, 18, 19 and 20**

- 21.—(1)** This paragraph applies where—
- (a) secondary Class 1 contributions are payable in respect of a gain which is treated by section 4(4)(a) of the Act <sup>F123</sup> as remuneration derived from an employed earner’s employment; and
  - (b) an amount or proportion (as the case may be) of the liability of the secondary contributor to those contributions is transferred to the employed earner by an election made jointly by them for the purposes of paragraph 3B(1) of Schedule 1 to the Act <sup>F124</sup>.

**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. (See end of Document for details)

(2) Paragraphs 10, 12, 16, 17, 18, 19 and 20 shall apply to the employed earner to the extent of the liability transferred by the election and, to that extent, those paragraphs shall not apply to the employer.

(3) For the purposes of sub-paragraph (2)—

- (a) any reference in paragraphs 10, 12, 16, 17, 18 and 20 to an employer; and
- (b) the reference in paragraph 19 to a secondary contributor,

shall be construed as a reference to the employed earner to whom the liability is transferred by the election.

#### Textual Amendments

**F123** Section 4(4) was substituted by section 50(1) of the Social Security Act 1998.

**F124** Paragraph 3B was inserted into Schedule 1 by section 77(2) of the Child Support, Pensions and Social Security Act 2000.

#### Return by employer at end of year

**22.**—(1) Not later than 44 days after the end of the year the employer shall render to the Inspector or, if so required, to the Collector in such form as the Board may approve or prescribe, a return showing in respect of each employee, in respect of whom he was required at any time during the year to prepare or maintain a deductions working sheet in accordance with this Schedule—

- (a) such particulars as the Board may require for the identification of the employee,
- (b) the year to which the return relates,
- (c) in respect of each and under each of the category letters, the total amounts for the year shown under—
  - (i) each of heads (i) to (iv) severally of paragraph 7(13)(b) (such amounts being rounded down to the next whole pound if not already whole pounds) in the case of paragraphs (i) to (iii)),
  - (ii) paragraph 7(13)(c)(i), and
  - (iii) paragraph 7(13)(c)(i) and (ii) added together;
- (d) the total amount of any statutory maternity pay paid during the year; and
- (e) the total amounts he is entitled to deduct under regulation 5 of the Reimbursement Regulations.

(2) The return required by sub-paragraph (1) shall include a statement and declaration in the form approved or prescribed by the Board containing a list of all deductions working sheets on which the employer was obliged to keep records in accordance with this Schedule in respect of that year, and shall also include a certificate showing—

- (a) the total amount of earnings-related contributions payable by him in respect of each employee during that year;
- (b) the total amount of earnings-related contributions payable in respect of all his employees during that year;
- (c) in relation to any contracted-out employment the number notified by the Board on the relevant contracting-out certificate as the employer's number;
- (d) in respect of statutory maternity pay paid during that year to all his employees, the total of amounts determined under regulation 3 of the Compensation of Employers Regulations and deducted by virtue of regulation 4 of those Regulations; and

- (e) the total amount deducted under regulation 8 of the Reimbursement Regulations in respect of all his qualifying employees in that year.
- (3) If paragraph 25 applies, the return required by sub-paragraph (1) and the certificate required by sub-paragraph (2) shall include the information specified in that paragraph.
- (4) If the employer is a body corporate, the declaration and the certificate referred to in sub-paragraph (2) shall be signed by the secretary or by a director of the body corporate.
- (5) If, within 14 days of the end of any year, an employer has failed to pay to the Collector the total amount of earnings-related contributions which he is liable so to pay, the Collector may prepare a certificate showing the amount of such contributions remaining unpaid for the year in question, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations.
- The provisions of paragraph 17 shall apply with any necessary modifications to the amount shown in that certificate.
- (6) Notwithstanding sub-paragraphs (2) to (5), the return referred to in sub-paragraph (1) may be made in such other form as the Board and the employer approve, and in that case—
- (a) sub-paragraphs (2) to (5) shall not apply; and
- (b) the making of the return shall be subject to such conditions as the Board may direct as to the method of making it.
- (7) Section 98A of the Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns) <sup>F125</sup> as modified by the provisions of paragraph 7 of Schedule 1 to the Act shall apply in relation to the requirement to make a return contained in sub-paragraph (1).

#### **Textual Amendments**

**F125** Section 98A was inserted by section 165(1) of the [Finance Act 1989 \(c. 26\)](#).

#### **Additional return by employer at end of year where liability transferred to employed earner: share option gains**

- 23.**—(1) This paragraph applies where—
- (a) secondary Class 1 contributions are payable in respect of a gain which is treated by section 4(4)(a) of the Act as remuneration derived from an employed earner's employment; and
- (b) an amount or proportion (as the case may be) of the liability of the secondary contributor for those contributions is transferred to the employed earner by an election made jointly by them for the purposes of paragraph 3B(1) of Schedule 1 to the Act.
- (2) Not later than 92 days after the end of the year the employer shall deliver to the Inspector, in respect of each employed earner to whom any liability is transferred by the election, written particulars of the matters set out in sub-paragraph (3).
- (3) The matters set out in this paragraph are—
- (a) the amount of the contributions referred to in sub-paragraph (1)(a);
- (b) the amount of the transferred liability; and
- (c) the date on which payment of the amount of the transferred liability was made to the Collector.

**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. (See end of Document for details)

### Special return by employer at end of voyage period

**24.**—(1) This paragraph applies where earnings-related contributions are assessed in accordance with regulation 120(4) or (5) (earnings periods for mariners and apportionment of earnings).

(2) Not later than 14 days after the end of the voyage period the employer shall render to the Board in such form as the Board may authorise a return in respect of each mariner showing—

- (a) his name, discharge book number and national insurance number;
- (b) the earnings periods and the amounts of emoluments apportioned to each such period in the voyage period;
- (c) the appropriate category letter for each apportionment of emoluments;
- (d) the amounts of all the earnings-related contributions payable on each apportionment of emoluments otherwise than under paragraph 7(3);
- (e) the amounts of primary Class 1 contributions included in the amounts shown under paragraph (d) for each apportionment of emoluments;
- (f) where the employment is contracted-out employment for any part of the voyage period—
  - (i) the amounts of that part of the contributions shown under paragraph (e) which were payable on earnings above the primary threshold, if primary Class 1 contributions were payable at the reduced rate, and
  - (ii) the number notified by the Board on the relevant contracting-out certificate as the employer's number;
- (g) the total amount of any earnings in respect of which primary Class 1 contributions were payable, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate; and
- (h) the total amounts he is entitled to deduct under regulation 5 or 6 of the Reimbursement Regulations in relation to each apportionment of emoluments.

### Return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order

**25.**—(1) This paragraph applies where an employer recovers any amount in respect of statutory sick pay payments made by him in any income tax month in accordance with article 2 of the Statutory Sick Pay Percentage Threshold Order 1995<sup>F126</sup> (right of employer to recover statutory sick pay).

(2) The information required pursuant to paragraph 23(3) to be included—

- (a) in the return, is, in respect of each employee, the total amount of statutory sick pay the employer paid in each income tax month in respect of which he made that recovery; and
- (b) in the certificate, is the total amount of statutory sick pay the employer recovered in the income tax year.

#### Textual Amendments

F126 S.I. 1995/512.

### Inspection of employer's records

**26.**—(1) Every employer, whenever requested to do so by an officer authorised by the Board, shall produce to that officer for inspection, at such time as the officer may reasonably require, at the specified place—

- (a) all wages sheets, deductions working sheets, and other documents and records of any kind or description relating to the calculation of payment of the emoluments of his employees



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in respect of the years or income tax periods specified by the officer or to the amount of the earnings-related contributions payable in respect of those emoluments;

- (b) all wages sheets, deductions working sheets, and other documents and records of any kind or description relating to the amount of any Class 1A contributions or Class 1B contributions payable by the employer in respect of the years specified by the officer; or
- (c) such of those wage sheets, deductions working sheets, or other documents and records as may be specified by the officer.

(2) In sub-paragraph (1) “the specified place” means—

- (a) such place in Great Britain, or, in the case of a request made in Northern Ireland, in Northern Ireland, as the employer and the officer may agree upon;
- (b) in default of such agreement, the place in Great Britain, or, in the case of a request made in Northern Ireland, in Northern Ireland, at which the documents and records referred to in sub-paragraph (1)(a) or (b) are normally kept; or
- (c) in default of such agreement and if there is no such place as is referred to in paragraph (b), the employer’s principal place of business in Great Britain, or, in the case of a request made in Northern Ireland, in Northern Ireland.

(3) The officer may—

- (a) take copies of, or make extracts from, any documents produced to him for inspection in accordance with sub-paragraph (1); and
- (b) if it appears to him to be necessary to do so, at a reasonable time and for a reasonable period, remove any documents so produced, and, if he does so, shall provide a receipt for any documents so removed; and where a lien is claimed on a document produced in accordance with sub-paragraph (1), the removal of the document under this sub-paragraph shall not be regarded as breaking the lien;

and where a document removed in accordance with paragraph (b) is reasonably required for the proper conduct of a business the authorised officer shall, within seven days, provide a copy of the document, free of charge, to the person who produced it or caused it to be produced.

(4) The Collector may, on the occasion of each inspection, prepare a certificate, by reference to the information obtained from an inspection of the documents and records produced under sub-paragraph (1), showing—

- (a) the amount of earnings-related contributions which it appears from the documents and records so produced that the employer is liable to pay to the Collector, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations for the years or income tax periods covered by the inspection; or
- (b) the amount of any Class 1B contributions which it appears from the documents and records so produced that the employer is liable to pay to the Collector for the years covered by the inspection, or such an amount in addition to an amount referred to in paragraph (a);

together with any amount of earnings-related contributions or Class 1B contributions or a combination of those classes of contributions, which has not been paid to him or, to the best of his knowledge and belief, to any other person to whom it might lawfully be paid.

(5) The production of a certificate mentioned in sub-paragraph (4) shall, unless the contrary is proved, be sufficient evidence that the employer is liable to pay to the Collector in respect of the years or, as the case may be, income tax periods mentioned in the certificate, the amount shown in the certificate as unpaid; and any document purporting to be such a certificate shall be treated as such a certificate until the contrary is proved.

The provisions of paragraph 16 shall apply with any necessary modifications to the amount shown in such a certificate.

**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. (See end of Document for details)

(6) For the purposes of sub-paragraph (1), the wages sheets, deductions working sheets (other than deductions working sheets issued under regulation 20 of the Income Tax Regulations) and other documents and records mentioned in that sub-paragraph shall be retained by the employer for not less than three years after the end of the year to which they relate; and, in the case of any of those documents or records which contains any information relating to the amount of any Class 1A contribution or Class 1B contribution, for not less than three years after the end of the year in which that contribution became payable.

(7) Where an election has been made jointly by the secondary contributor and the employed earner for the purposes of paragraph 3B(1) of Schedule 1 to the Act, sub-paragraphs (1) to (3) shall apply to the records which the secondary contributor is obliged by paragraph 8 to maintain and, for the purposes of paragraph 3B of Schedule 1 to the Act, those records shall be retained by him throughout the period for which the election is in force and for six years after the end of that period.

(8) For the purposes of this paragraph, “employer”—

- (a) includes, in relation to a Class 1A contribution, the person liable to pay such a contribution in accordance with section 10ZA of the Act (liability of third party provider of benefits in kind)<sup>F127</sup>; and
- (b) means, in relation to a Class 1B contribution, the person liable to pay such a contribution in accordance with section 10A of the Act<sup>F128</sup>.

#### Textual Amendments

**F127** Section 10ZA was inserted, as respects Great Britain by section 75 of the Child Support, Pensions and Social Security Act 2000.

**F128** See regulation 35(4) of [S.I. 2000/2207](#).

#### Death of an employer

**27.** If an employer dies, anything which he would have been liable to do under this Schedule shall be done by his personal representatives, or, in the case of an employer who paid emoluments on behalf of another person, by the person succeeding him or, if no person succeeds him, the person on whose behalf he paid emoluments.

#### Succession to a business, etc

**28.—(1)** This paragraph applies where there has been a change in the employer from whom an employee receives emoluments in respect of his employment in any trade, business, concern or undertaking, or in connection with any property, or from whom an employee receives any annuity other than a pension.

(2) Where this paragraph applies, in relation to any matter arising after the change, the employer after the change shall be liable to do anything which the employer before the change would have been liable to do under this Schedule if the change had not taken place.

(3) Sub-paragraph (2) is subject to the qualification that the employer after the change shall not be liable for the payment of any earnings-related contributions which were deductible from emoluments paid to the employee before, unless they are also deductible from emoluments paid to the employer after, the change took place, or of any corresponding employer’s earnings-related contributions.

#### Payments by cheque

**29.—(1)** Sub-paragraph (2) applies for the purposes of paragraphs 10, 11, 13, 15, 17 and 18.

(2) If any payment to the Collector is made by cheque, and the cheque is paid on its first presentation to the banker on whom it is drawn, the payment shall be treated as made on the day on which the cheque was received by the Collector, and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.

## PART IV

### ASSESSMENT AND DIRECT COLLECTION

#### Provisions for direct payment

**30.** In cases of employed earner’s employment, where the employer does not fulfil the conditions prescribed in regulation 145(1)(b) as to residence or presence in Great Britain or Northern Ireland or is a person who, by reason of any international treaty to which the United Kingdom is a party or of any international convention binding on the United Kingdom, is exempt from the provisions of the Act or is a person against whom, for a similar reason, the provisions of the Act are not enforceable, the provisions of paragraph 31 shall apply to the employee, unless the employer, being a person entitled to pay the primary contributions due in respect of the earnings from the said employment, is willing to pay those contributions.

#### Direct collection involving deductions working sheets

**31.—(1)** In any case falling within paragraph 30, the Inspector may issue a deductions working sheet to the employee (and, if no such working sheet has been issued, the employee shall obtain one from the Inspector), and sub-paragraphs (2) to (8) shall apply.

(2) The employee to whom a deductions working sheet has been issued under sub-paragraph (1) shall record on that working sheet his name, national insurance number and category letter indicated by the Board, and whenever, in respect of an employment such as is specified in paragraph 30, the employee receives any emoluments during the year for which the deductions working sheet was issued, he shall also record on that working sheet the amount of the emoluments, the date on which he received them, and the earnings-related contributions payable by him in respect of those emoluments.

(3) Not later than the time for the payment of income tax, if any, the employee shall pay to the Collector the amount of the earnings-related contributions payable by the employee in respect of the emoluments which have been received by him and for which the income tax is or would have been payable.

(4) If, by the time specified in sub-paragraph (3), the employee has paid no amount of earnings-related contributions to the Collector in respect of the emoluments mentioned in that sub-paragraph, and the Collector is unaware of the amount, if any, which the employee is liable so to pay, or if an amount has been paid but the Collector is not satisfied that it is the full amount which the employee is liable to pay to him in respect of those emoluments, sub-paragraph (5) applies.

(5) If this sub-paragraph applies, the Collector may give notice to the employee requiring him to render, within the time limited in the notice, a return in the prescribed form containing particulars of all emoluments received by him during the period specified in the notice and such other particulars affecting the calculations of the earnings-related contributions payable in respect of the emoluments in question as may be specified in the notice, and in such a case the provisions of—

- (a) paragraph 14 regarding the ascertaining and certifying by the Collector of earnings-related contributions payable by an employer, and
- (b) paragraph 16 regarding the recovery of those contributions.

shall apply with the necessary modifications for the purposes of ascertaining, certifying and recovering the earnings-related contributions payable by the employee.

*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. (See end of Document for details)*

(6) If the employee ceases to receive emoluments falling within sub-paragraph (2), he shall immediately render to the Inspector or, if so required to the Collector, in such form as the Board may prescribe, a return showing such particulars as they may require for the identification of the employee, the year to which the return relates, the appropriate category letter, the last date on which he received any such emoluments, the total of those emoluments and the earnings-related contributions payable from the beginning of the year to that date.

(7) Not later than 44 days after the end of the year, the employee shall (unless sub-paragraph (6) has applied) render to the Inspector or, if so required to the Collector, in such form as the Board may prescribe, a return showing such particulars as they may require for the identification of the employee, the year to which the return relates, the total of the emoluments and earnings-related contributions payable during the year, together with the appropriate category letter, and the provisions of paragraph 22(5) regarding the certification and recovery of earnings-related contributions remaining unpaid by an employer for any year shall apply in the case of any earnings-related contributions remaining unpaid by the employee.

(8) The employee shall retain deductions working sheets issued under sub-paragraph (1) for not less than three years after the end of the year to which they relate.

(9) Section 98A of the Taxes Management Act 1970 (special penalties for certain returns) as modified by the provisions of paragraph 7 to Schedule 1 to the Act, shall apply in relation to the requirement to make a return contained in sub-paragraphs (6) and (7).

## SCHEDULE 5

Regulation 69

### ELECTIONS ABOUT SHARE OPTION GAINS

1.—(1) An election for the purposes of paragraph 3B(1) of Schedule 1 to the Act shall contain—

- (a) details of the share options to which it relates, or of the period within which the share options to which it relates are intended to be granted;
- (b) a statement that the election relates to any gain on which the employed earner is liable to pay secondary Class 1 contributions under section 4(4)(a) of the Act and an explanation of the effect of that paragraph;
- (c) the amount or proportion (as the case may be) of the liability for secondary Class 1 contributions to be transferred;
- (d) a statement that its purpose is to transfer the liability for the secondary Class 1 contributions referred to in paragraph (c) from the secondary contributor to the employed earner;
- (e) a statement as to the method by which the secondary contributor will secure that the liability for amounts of contributions, transferred under the election, is met;
- (f) a statement as to the circumstances in which it shall cease to have effect;
- (g) a declaration by the employed earner that he agrees to be bound by its terms; and
- (h) evidence sufficient to show that the secondary contributor agrees to be bound by its terms.

(2) The declaration referred to in sub-paragraph (1)(g) must either be signed by the employed earner or, if it is made by electronic communications, made by him in such electronic form and by such means of electronic communications as may be authorised by the Board.

2.—(1) An election to which this Schedule applies shall be made either in writing or in such electronic form and by such means of electronic communications as may be authorised by the Board.

(2) An election to which this Schedule applies may be contained in two documents, one made by the employed earner and the other by the secondary contributor, in which case—

- (a) the document made by the employed earner shall contain the matters listed in paragraph 1(1)(a) to (g); and
- (b) the document made by the secondary contributor shall contain the matters listed in paragraph 1(1)(a) to (f) and (h).

**3.—(1)** Where an election to which this Schedule applies has been made, the secondary contributor shall notify the employed earner to whom any of his liabilities are transferred by the election of—

- (a) any transferred liability that arises;
- (b) the amount of any transferred liability that arises; and
- (c) the contents of any notice of withdrawal by the Board of any approval that relates to the election.

(2) The secondary contributor shall notify the employed earner of the matters set out in subparagraph (1)(a) and (b) as soon as reasonably practicable.

(3) The secondary contributor shall notify the employed earner of the matters set out in subparagraph (1)(c) within 14 days of receipt of the notice of withdrawal in question.

## SCHEDULE 6

Regulation 140

### PART 1

#### PRESCRIBED ESTABLISHMENTS AND ORGANISATIONS FOR THE PURPOSES OF SECTION 116(3) OF THE ACT

1. Any of the regular naval, military or air forces of the Crown.
2. Royal Fleet Reserve.
3. Royal Naval Reserve.
4. Royal Marines Reserve.
5. Army Reserve.
6. Territorial Army.
7. Royal Air Force Reserve.
8. Royal Auxiliary Air Force.
9. The Royal Irish Regiment, to the extent that its members are not members of any force falling within paragraph 1.

**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. (See end of Document for details)

## PART II

### ESTABLISHMENTS AND ORGANISATIONS OF WHICH HER MAJESTY’S FORCES SHALL NOT CONSIST

**10.** By virtue of regulation 140, Her Majesty’s forces shall not be taken to consist of any of the establishments or organisations specified in Part I of this Schedule by virtue only of the employment in such establishment or organisation of the following persons—

- (a) any person who is serving as a member of any naval force of Her Majesty’s forces and who (not having been an insured person under the National Insurance Act 1965 <sup>F129</sup> and not being a contributor under the Social Security Act 1975 <sup>F130</sup> or the Act) locally entered that force at an overseas base;
- (b) any person who is serving as a member of any military force of Her Majesty’s forces and who entered that force, or was recruited for that force outside the United Kingdom, and the depot of whose unit is situated outside the United Kingdom;
- (c) any person who is serving as a member of any air force of Her Majesty’s forces and who entered that force, or was recruited for that force, outside the United Kingdom, and is liable under the terms of his engagement to serve only in a specified part of the world outside the United Kingdom.

#### Textual Amendments

**F129** 1965 c. 51.

**F130** 1975 c. 14.

## SCHEDULE 7

Regulation 156(4)

### Corresponding Northern Ireland Enactments

**1.** In this Schedule—

“the 1998 Order” means the Social Security (Northern Ireland) Order 1998 <sup>F131</sup>;

“the 2000 Act” means the Child Support, Pensions and Social Security Act 2000;

“the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 <sup>F132</sup>;

“the Welfare Reform Act” means the Welfare Reform and Pensions Act 1999; and

“the Welfare Reform Order” means the Welfare Reform and Pensions (Northern Ireland) Order 1999 <sup>F133</sup>.

#### Textual Amendments

**F131** S.I. 1998/1506 (N.I. 10).

**F132** S.I. 1999/671.

**F133** S.I. 1993/3147 (N.I. 11).

**PART I**

**ENACTMENTS CORRESPONDING TO PRIMARY  
LEGISLATION APPLICABLE TO GREAT BRITAIN**

<b><i>Enactment applying in Great Britain</i></b>	<b><i>Corresponding enactment applying in Northern Ireland</i></b>	<b><i>Relevant Northern Ireland amendment</i></b>
National Insurance Act 1965	National Insurance Act (Northern Ireland) 1996 F134	
Section 3	Section 3	
Employment and Training Act 1973	Employment and Training Act (Northern Ireland) 1950 F135	
Section 2(2)	Section 1	Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 F136  and Article 5 of the Industrial Training (Northern Ireland) Order 1990 F137
Social Security Act 1975 F138	Social Security (Northern Ireland) Act 1975 F139	
Section 4	Section 4	
Section 5(3)	Section 5(3) F140	
Section 7	Section 7	
Section 8	Section 8	
Section 39(4)	Section 39(4)	
Section 130(2)	Section 125(2) F141	
Social Security Pensions Act 1975	Social Security Pensions (Northern Ireland) Order 1975	
Section 3(1)	Article 5(1)	
Section 6(1)(a)	Article 8(1)(a)	
Companies Act 1985 F142	Companies (Northern Ireland) Order 1986 F143	

**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. (See end of Document for details)

Section 718	Article 667	Amended by paragraph 8 of Schedule 8 to S.R. 1997 No. 251.
Section 735 (definition of “company”)	Article 3(1)	
Social Security Act 1986	Social Security (Northern Ireland) Order 1986 F144	
Section 7	Article 9 F145	
Children Act 1999	Children (Northern Ireland) Order 1995	
Part X	Part XI	
Section 71(13) (definition of “nanny”)	Article 119(6)	
Section 105(1) (definition of “relative”)	Article 2(2)	
Social Security Contributions and Benefits Act 1992	Social Security Contributions and Benefits (Northern Ireland) Act 1992 F146	
Section 1(6)	Section 1(6)	Paragraph 38(3) of Schedule 6 to the 1998 Order and paragraph 2 of Schedule 3 to the Transfer Order.
Section 2(1) and (2)	Section 2(1) and (2)	
Section 3	Section 3	Articles 45 and 46 of the 1998 Order and paragraph 4 of Schedule 3 to the Transfer Order.
Section 4(1) and (4)	Section 4(1) and (4)	Subsection (4) was substituted by Article 47(1) of the 1998 Order.
Section 5(1)	Section 5(1)	Substituted by paragraph 1 of Part I of Schedule 10 to the Welfare Reform Act.
Section 6	Section 6	Substituted by paragraph 2 of Part I of Schedule 10 to the Welfare Reform Act and amended by section 81(3) of the 2000 Act.
Section 6A	Section 6A F147	
Section 8(1) and (2)	Section 8(1) and (2)	Section 8 was substituted by paragraph 4 of Part I of



**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. (See end of Document for details)

		Schedule 10 to the Welfare Reform Act.
Section 9	Section 9	Substituted by paragraph 5 of Part I of Schedule 10 to the Welfare Reform Act.
Section 10	Section 10	Substituted by section 78(2) of the 2000 Act.
Section 10ZA	Section 10ZA F148	
Section 10A	Section 10A F149	Paragraph 12 of Schedule 3 to the Transfer Order and section 78 of the Welfare Reform Act.
Section 11	Section 11	Paragraph 13 of Schedule 3 to Transfer Order and article 3 of S.I. 2001/477.
Section 12	Section 12	Paragraph 14 of Schedule 3, and paragraph 1 of Schedule 8 to the Transfer Order.
Section 13	Section 13	Paragraph 15 of Schedule 3 to the Transfer Order and article 4 of S.I. 2001/477.
Section 14(1)	Section 14(1)	
Section 15	Section 15	Article 4 of S.I. 2000/755 and article 5 of S.I. 2001/477.
Section 16	Section 16	Paragraph 6 of Schedule 1 to the Transfer Order.
Section 17	Section 17	Paragraph 7 of Schedule 1, paragraph 17 of Schedule 3 and Schedule 9 to the Transfer Order.
Section 18	Section 18	Paragraph 8 of Schedule 1, paragraph 18 of Schedule 3 to the Transfer Order, article 4 of S.I. 2000/755 and article 5 of S.I. 2001/477.
Section 19(1), (2) and (4)	Section 19(1), (2) and (4) respectively	
Section 19A	Section 19A F150	Paragraph 20 of Schedule 3 and paragraph 2 of Schedule 8 to the Transfer Order.
Section 20(1)	Section 20(1)	Paragraph 2(2) of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994

**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. (See end of Document for details)

		F151
		, Schedule 3 to the Jobseekers (Northern Ireland) Order 1995
		F152
		, paragraph 18(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995
		F153
		and paragraph 2(2) of Schedule 8, paragraph 5(2) of Schedule 9 and Part V of Schedule 10 to the Welfare Reform Order.
Section 112	Section 112	Schedule 1 to the Employment Rights (Northern Ireland) Order 1996
		F154
		and paragraph 21 of Schedule 3 to the Transfer Order.
Section 122(1) (definition of “pensionable age”)	Section 121(1) (definition of “pensionable age”)	Paragraph 9 of Schedule 2 to the Pensions (Northern Ireland) Order 1995.
Section 151(6)	Section 147(6)	Paragraph 10 of Schedule 1 to the Transfer Order.
Section 164(9)(b)	Section 160(9)(b)	Paragraph 14(2) of Schedule 1 to the Transfer Order.
Schedule 1	Schedule 1	
Paragraph 1(1)	Paragraph 1(1)	
Paragraph 1(7)	Paragraph 1(7)	
Paragraph 1(8)	Paragraph 1(8)	
Paragraph 3(1)	Paragraph 3(1)	Paragraph 58(5) of Schedule 6 to the 1998 Order.
Paragraph 3B	Paragraph 3B	
	F155	
Paragraph 6(3) and (4A)	Paragraph 6(3) and (4A)	Amended by paragraph 3 of Schedule 8 to the Transfer Order.
	F156	
Schedule 2	Schedule 2	
	F157	
Social Security Administration Act 1992	Social Security Administration (Northern Ireland) Act 1992	
	F158	
Section 17	Section 15	

**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. (See end of Document for details)

Section 18	Section 16	
Section 73	Section 71	Paragraph 32 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995.
Section 162(5)	Section 142(5)	Article 4(1) of the Social Security (Contributions) (Northern Ireland) Order 1994 F159 , Article 61(2) of the 1998 Order, paragraph 9(2) of Part III of Schedule 10 to the Welfare Reform Act and section 78(7) of the 2000 Act.
Section 179	Section 155	Paragraph 48 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995, paragraph 84 of Schedule 6 to the 1998 Order and paragraph 5 of Schedule 1 to the Tax Credits Act 1999 F160 .
Trade Union and Labour Relations (Consolidation) Act 1992	Employment Rights (Northern Ireland) Order 1996. F161	
Section 189	Article 217	Regulation 10 of S.R. 1999 No. 432.
Pension Schemes Act 1993	Pension Schemes (Northern Ireland) Act 1993. F162	
Section 8(1)	Section 4(1)	Article 133(2) of, and paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 37(a) of Schedule 1 to the Transfer Order.
Section 9(2)	Section 5(2)	Article 133(3) of the Pensions (Northern Ireland) Order 1995.
Section 9(3)	Section 5(3)	Article 133(4) of, and paragraph 17 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, and paragraph 38(3) of Schedule 3 to the Transfer Order.
Section 41(1) to (1B)	Section 37(1) to (1B)	Subsection (1) was amended by paragraph 95 of Schedule 6 to the 1998 Order and further

**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. (See end of Document for details)

		amended by paragraph 6(2), and subsections (1A) and (1B) were substituted by paragraph 6(3), of Part II of Schedule 10 to the Welfare Reform Act.
Section 42A(1) to (2A)	Section 38A(1) to (2A)	Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995, subsections (1) to (2A) were substituted by paragraph 96 of Schedule 6 to the 1998 Order and subsections (2) and (2A) were further substituted by paragraph 7(3) of Part I of Schedule 10 to the Welfare Reform Act.
Section 43	Section 39	Paragraph 34 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 54 of Schedule 1 to the Transfer Order.
Section 44(1)	Section 40(1)	Article 160(a) of the Pensions (Northern Ireland) Order 1995 and paragraph 55(2) and (3) of Schedule 1 to the Transfer Order.
Section 55(2)	Section 51(2)	Substituted by Article 138 of the Pensions (Northern Ireland) Order 1995 and amended by paragraph 7(2) of Schedule 2 to the Welfare Reform Act.
Jobseekers Act 1995	Jobseekers (Northern Ireland) Order 1995	
Section 2(1)(a)	Article 4(1)(a)	
Social Security Contributions (Transfer of Functions, etc.) Act 1999	The Transfer Order	
Section 8(1)(a) and (k)(ii)	Article 7(1)(a) and (k)(ii)	

#### Textual Amendments

**F134** 1966 c. 6 (N.I.).

**F135** 1950 c. 29 (N.I.).

**F136** S.I. 1988/1087 (N.I. 10).

**F137** S.I. 1990/1200 (N.I. 8).

**F138** 1975 c. 14.

**F139** 1975 c. 15.

- F140** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F141** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F142** 1985 c. 6.
- F143** [S.I. 1986/1032 \(N.I. 6\)](#).
- F144** [S.I. 1986/1888 \(N.I. 18\)](#).
- F145** Repealed by Schedule 4 to the Pensions Schemes (Northern Ireland) act 1993 (c. 49), but continues to have effect by virtue of paragraph 21 of Schedule 5 to that Act. See also paragraph 1 of Schedule 1 to the Transfer Order.
- F146** 1992 c. 7.
- F147** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F148** Inserted by section 79(1) of the 2000 Act.
- F149** Inserted by Article 50 of the 1998 Order.
- F150** Inserted by Article 51 of the 1998 Order.
- F151** [S.I. 1994/1898 \(N.I. 12\)](#).
- F152** [S.I. 1995/2705 \(N.I. 15\)](#).
- F153** [S.I. 1995/3213 \(N.I. 22\)](#).
- F154** [S.I. 1996/1919 \(N.I. 16\)](#).
- F155** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.
- F156** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.
- F157** Schedule 2 to 1992 c. 7 sets out Schedule 2 to [1992 c. 4](#) and section 15(3) of [1992 c. 7](#) expressly cross-refers to Schedule 2 in [1992 c. 4](#).
- F158** 1992 c. 8.
- F159** [S.I. 1994/765 \(N.I. 14\)](#).
- F160** 1999 c. 10.
- F161** [S.I. 1996/1919 \(N.I. 6\)](#).
- F162** 1993 c. 49.

### Textual Amendments

- F134** 1966 c. 6 (N.I.).
- F135** 1950 c. 29 (N.I.).
- F136** [S.I. 1988/1087 \(N.I. 10\)](#).
- F137** [S.I. 1990/1200 \(N.I. 8\)](#).
- F138** 1975 c. 14.
- F139** 1975 c. 15.
- F140** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F141** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F142** 1985 c. 6.
- F143** [S.I. 1986/1032 \(N.I. 6\)](#).
- F144** [S.I. 1986/1888 \(N.I. 18\)](#).
- F145** Repealed by Schedule 4 to the Pensions Schemes (Northern Ireland) act 1993 (c. 49), but continues to have effect by virtue of paragraph 21 of Schedule 5 to that Act. See also paragraph 1 of Schedule 1 to the Transfer Order.
- F146** 1992 c. 7.
- F147** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F148** Inserted by section 79(1) of the 2000 Act.
- F149** Inserted by Article 50 of the 1998 Order.
- F150** Inserted by Article 51 of the 1998 Order.
- F151** [S.I. 1994/1898 \(N.I. 12\)](#).
- F152** [S.I. 1995/2705 \(N.I. 15\)](#).

**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. (See end of Document for details)

- F153** S.I. 1995/3213 (N.I. 22).  
**F154** S.I. 1996/1919 (N.I. 16).  
**F155** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.  
**F156** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.  
**F157** Schedule 2 to 1992 c. 7 sets out Schedule 2 to 1992 c. 4 and section 15(3) of 1992 c. 7 expressly cross-refers to Schedule 2 in 1992 c. 4.  
**F158** 1992 c. 8.  
**F159** S.I. 1994/765 (N.I. 14).  
**F160** 1999 c. 10.  
**F161** S.I. 1996/1919 (N.I. 6).  
**F162** 1993 c. 49.

## PART II

### ENACTMENTS CORRESPONDING TO SUBORDINATE LEGISLATION APPLICABLE TO GREAT BRITAIN

<i>Subordinate legislation applying in Great Britain</i>	<i>Subordinate legislation applying in Northern Ireland</i>	<i>Relevant amendment to the Northern Ireland provision</i>
National Insurance (Contributions) Regulations 1969	National Insurance (Contributions) Regulations (Northern Ireland) 1962 F163	S.R. & O. (N.I.) 1963 No. 59 and 1970 No. 295.
Regulation 9(3) and (4A)	Regulation 10(3) and (4A) respectively	
National Insurance (Married Women) Regulations 1973 F164	National Insurance (Married Women) Regulations (Northern Ireland) 1973 F165	
—		
Regulation 2(1)(a)	Regulation 2(1)(a)	
Regulation 2(2)	Regulation 2(2)	
Regulation 3(1)(a)	Regulation 3(1)(a)	
Regulation 3(2)	Regulation 3(2)	
Regulation 4(2)	Regulation 4(2)	
Regulation 16	Regulation 16	
Social Security (Contributions) Regulations 1975	Social Security (Contributions) Regulations (Northern Ireland) 1975 F166	
Regulation 91	Regulation 89	
Regulation 94	Regulation 92	

**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. (See end of Document for details)

Social Security (Categorisation of Earners) Regulations 1978	Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 F167	
Schedule 3	Schedule 3	Regulation 4 of S.R. 1984 No. 81, regulation 3 of S.R. 1990 No. 339, regulation 4 of S.R. 1994 No. 92 and regulation 4 of S.R. 1998 No. 250. See also S.R. 1999 No. 2.
Social Security (Payments on account, Overpayments and Recovery) Regulations 1988	Social Security (Payments on account, Overpayments and Recovery) Regulations (Northern Ireland) 1988. F168	
Regulation 13	Regulation 13	Regulation 15(3) of S.R. 1996 No. 289 and regulation 11 of S.I. 1999/2573.
Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990	Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990 F169	
Regulation 2	Regulation 2	
Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendments Regulations 1994	Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendments Regulations (Northern Ireland) 1994 F170	
Regulation 3	Regulation 3	
Regulation 4	Regulation 4	
Statutory Sick Pay Percentage Threshold Order 1995	Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995 F171	
Article 2	Article 2	
Social Security (Adjudication) Regulations 1995	Social Security (Adjudication) Regulations (Northern Ireland) 1995 F172	
Regulation 13	Regulation 13	

**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. (See end of Document for details)

	F173
Social Security (Additional Pension) (Contributions Paid in Error) Regulations 1996	Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996 F174
Regulation 3	Regulation 3
Employer's Contributions Re-imbursment Regulations 1996	Employer's Contributions Re-imbursment Regulations (Northern Ireland) 1996 F175
Regulations 5, 6 and 8	Regulations 5, 6 and 8 respectively
Education (Student Loans) (Repayment) Regulations 2000	Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 F176
Regulation 39(1)	Regulation 39(1)
Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001	Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001 F177
Regulation 4	Regulation 4
Regulation 9	Regulation 9

#### Textual Amendments

**F163** S.R. & O. (N.I.) 1962 No. 65.

**F164** S.I. 1973/693.

**F165** S.R. & O. (N.I.) 1973 No. 146.

**F166** S.R. 1975 No. 319.

**F167** S.R. 1978 No. 401.

**F168** S.R. 1988 No. 142.

**F169** S.R. 1990 No. 90.

**F170** S.R. 1994 No. 271.

**F171** S.R. 1995 No. 69.

**F172** S.R. 1995 No. 293.

**F173** Revoked by regulation 59 of, and Schedule 3 to S.R. 1999 No. 162 Article 4 of S.R. 1999 No. 371 contains relevant savings.

**F174** S.R. 1996 No. 188.

**F175** S.R. 1996 No. 30.

**F176** S.R. 2000 No. 121.

**F177** S.R. 2001 No. 102.



## SCHEDULE 8

Regulation 157

## REVOCATIONS

## PART I

REVOCATIONS APPLICABLE TO GREAT  
BRITAIN OR TO THE UNITED KINGDOM

<b><i>Column (1)</i></b> <b><i>Regulations revoked</i></b>	<b><i>Column (2)</i></b> <b><i>References</i></b>	<b><i>Column (3)</i></b> <b><i>Extent of revocation</i></b>
The Social Security (Contributions) Regulation 1979	S.I. 1979/591	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1980	S.I. 1980/1975	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1981	S.I. 1981/82	The whole of the Regulations
The Social Security (Contributions) (Mariners) Amendment Regulations 1982	S.I. 1982/206	The whole of the Regulations
The Contracting-out (Recovery of Class 1 Contributions) Regulations 1982	S.I. 1982/1033	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1982	S.I. 1982/1573	The whole of the Regulations
The Social Security and Statutory Sick Pay (Oil and Gas (Enterprise) Act 1982) (Consequential) Regulations 1982	S.I. 1982/1738	Regulation 4
The Social Security (Contributions) Amendment (No. 2) Regulations 1982	S.I. 1982/1739	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1983	S.I. 1983/10	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1983	S.I. 1983/53	The whole of the Regulations
The Social Security (Contributions, Re-rating)	S.I. 1983/73	The whole of the Regulations

**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. (See end of Document for details)

Consequential Amendment Regulations 1983		
The Social Security (Contributions) Amendment (No. 4) Regulations 1983	S.I. 1983/395	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1983	S.I. 1983/496	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1983	S.I. 1983/1689	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1984	S.I. 1984/77	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations 1984	S.I. 1984/146	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1984	S.I. 1984/1756	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations 1985	S.I. 1985/143	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1985	S.I. 1985/396	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1985	S.I. 1985/397	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1985	S.I. 1985/398	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1985	S.I. 1985/399	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1985	S.I. 1985/400	The whole of the Regulations
The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations 1985	S.I. 1985/1398	Regulations 2, 4, 5 and 6

The Social Security (Contributions) Amendment (No. 6) Regulations 1985	S.I. 1985/1726	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations 1986	S.I. 1986/198	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1986	S.I. 1986/485	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1987	S.I. 1987/413	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1987	S.I. 1987/1590	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1987	S.I. 1987/2111	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1988	S.I. 1988/299	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1988	S.I. 1988/674	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1988	S.I. 1988/860	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1988	S.I. 1988/992	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1989	S.I. 1989/345	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1989	S.I. 1989/571	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1989	S.I. 1989/572	The whole of the Regulations
The Social Security (Contributions) (Transitional and Consequential Provisions) Regulations 1989	S.I. 1989/1677	The whole of the Regulations
The Social Security (Refunds) (Repayment of Contractual	S.I. 1990/536	Regulation 4

**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. (See end of Document for details)

Maternity Pay) Regulations 1990		
The Social Security (Contributions) Amendment Regulations 1990	S.I. 1990/604	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1990	S.I. 1990/605	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 1990	S.I. 1990/906	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1990	S.I. 1990/1779	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1990	S.I. 1990/1935	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1991	S.I. 1991/504	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1991	S.I. 1991/639	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1991	S.I. 1991/640	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1991	S.I. 1991/1632	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1991	S.I. 1991/1935	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 6) Regulations 1991	S.I. 1991/2505	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1992	S.I. 1992/97	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1992	S.I. 1992/318	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1992	S.I. 1992/667	The whole of the Regulations

The Social Security (Contributions) Amendment (No. 4) Regulations 1992	S.I. 1992/668	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1992	S.I. 1992/669	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 6) Regulations 1992	S.I. 1992/1440	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1993	S.I. 1993/260	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1993	S.I. 1993/281	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1993	S.I. 1993/282	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1993	S.I. 1993/583	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1993	S.I. 1993/821	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 6) Regulations 1993	S.I. 1993/2094	The whole of the Regulations
The Social Security (Miscellaneous Amendments) Regulations 1993	S.I. 1993/2736	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 7) Regulations 1993	S.I. 1993/2925	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1994	S.I. 1994/563	The whole of the Regulations
The Social Security (Contributions) (Miscellaneous Amendments) Regulations 1994	S.I. 1994/667	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1994	S.I. 1994/1553	The whole of the Regulations

**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. (See end of Document for details)

The Social Security (Contributions) Amendment (No. 3) Regulations 1994	S.I. 1994/2194	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1994	S.I. 1994/2299	The whole of the Regulations
The Statutory Sick Pay Percentage Threshold Order 1995	S.I. 1995/512	Article 6(3)
The Social Security (Contributions) Amendment Regulations 1995	S.I. 1995/514	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1995	S.I. 1995/714	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1995	S.I. 1995/730	The whole of the Regulations
The Social Security (Incapacity Benefit) (Consequential and Transitional Amendments and Savings) Regulations 1995	S.I. 1995/829	Regulation 13
The Social Security (Contributions) Amendment (No. 4) Regulations 1995	S.I. 1995/1003	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1995	S.I. 1995/1570	The whole of the Regulations
The Employer's Contributions Reimbursement Regulations 1996	S.I. 1996/195	Regulation 13
The Social Security (Contributions) Amendment Regulations 1996	S.I. 1996/486	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1996	S.I. 1996/663	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1996	S.I. 1996/700	The whole of the Regulations
The Social Security Contributions, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous	S.I. 1996/777	Regulation 5

Amendments) Regulations  
1996

The Social Security (Contributions) Amendment (No. 4) Regulations 1996	S.I. 1996/1047	The whole of the Regulations
The Social Security (Additional Pension) (Contributions Paid in Error) Regulations 1996	S.I. 1996/1245	Regulation 4
The Social Security (Credits and Contributions) (Jobseeker's Allowance Consequential and Miscellaneous Amendments) Regulations 1996	S.I. 1996/2367	Regulation 3
The Social Security (Contributions) Amendment (No. 5) Regulations 1996	S.I. 1996/2407	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 6) Regulations 1996	S.I. 1996/3031	The whole of the Regulations
The Social Security (Contributions) Amendments Regulations 1997	S.I. 1997/545	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1997	S.I. 1997/575	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1997	S.I. 1997/820	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1997	S.I. 1997/1045	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1998	S.I. 1998/523	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 1998	S.I. 1998/524	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1998	S.I. 1998/680	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1998	S.I. 1998/2211	The whole of the Regulations

**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. (See end of Document for details)

The Social Security (Contributions) Amendment (No. 4) Regulations 1998	S.I. 1998/2320	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1998	S.I. 1998/2894	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 1999	S.I. 1999/361	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1999	S.I. 1999/561	The whole of the Regulations
The Social Security Contributions, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations 1999	S.I. 1999/567	Regulations 2 to 6 and 8 to 11
The Social Security (Contributions and Credits) (Miscellaneous Amendments) Regulations 1999	S.I. 1999/568	Regulations 2 to 12 and 14 to 19
The Social Security (Contributions) Amendment (No. 2) Regulations 1999	S.I. 1999/827	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1999	S.I. 1999/975	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations 1999	S.I. 1999/1965	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations 1999	S.I. 1999/2736	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations 2000	S.I. 2000/175	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations 2000	S.I. 2000/723	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations 2000	S.I. 2000/736	The whole of the Regulations
The Social Security Contributions (Notional	S.I. 2000/747	Regulations 7 to 9



Payment of Primary Class 1 Contribution) Regulations 2000		
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2000	S.I. 2000/760	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations 2000	S.I. 2000/761	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations 2000	S.I. 2000/1149	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 6) Regulations 2000	S.I. 2000/2084	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 7) Regulations 2000	S.I. 2000/2077	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 8) Regulations 2000	S.I. 2000/2207	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 9) Regulations 2000	S.I. 2000/2343	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 10) Regulations 2000	S.I. 2000/2744	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations 2001	S.I. 2001/45	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations 2001	S.I. 2001/313	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations 2001	S.I. 2001/596	The whole of the Regulations
The Social Security (Crediting and Treatment of National Insurance Contributions) Regulations 2001	S.I. 2001/769	Regulation 11

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**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. (See end of Document for details)

## PART II

### REVOCATIONS APPLICABLE TO NORTHERN IRELAND

<b>Column (1)</b> <b>Regulations revoked</b>	<b>Column (2)</b> <b>References</b>	<b>Column (3)</b> <b>Extent of revocation</b>
The Social Security (Contributions) Regulations (Northern Ireland) 1979	S.R. 1979 No. 186	The whole of the Regulations
The Social Security (Contributions Re-rating) Consequential Amendment Regulations (Northern Ireland) 1980	S.R. 1980 No. 93	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1980	S.R. 1980 No. 463	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1981	S.R. 1981 No. 30	The whole of the Regulations
The Social Security (Contributions) (Mariners) (Amendment) Regulations (Northern Ireland) 1982	S.R. 1982 No. 69	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1982	S.R. 1982 No. 375	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1982	S.R. 1982 No. 408	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1983	S.R. 1983 No. 8	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations (Northern Ireland) 1983	S.R. 1983 No. 9	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1983	S.R. 1983 No. 64	The whole of the Regulations

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1983	S.R. 1983 No. 70	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1983	S.R. 1983 No. 412	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1984	S.R. 1984 No. 43	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations (Northern Ireland) 1984	S.R. 1984 No. 46	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1984	S.R. 1984 No. 403	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations (Northern Ireland) 1985	S.R. 1985 No. 25	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1985	S.R. 1985 No. 59	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1985	S.R. 1985 No. 61	The whole of the Regulations
The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations (Northern Ireland) 1985	S.R. 1985 No. 260	Regulations 2, 4, 5 and 6
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1985	S.R. 1985 No. 334	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment	S.R. 1986 No. 45	The whole of the Regulations

**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. (See end of Document for details)

Regulations (Northern Ireland) 1986		
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1986	S.R. 1986 No. 71	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987	S.R. 1987 No. 143	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1987	S.R. 1987 No. 348	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1987	S.R. 1987 No. 468	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1988	S.R. 1988 No. 121	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1988	S.R. 1988 No. 204	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1989	S.R. 1989 No. 70	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1989	S.R. 1989 No. 104	The whole of the Regulations
The Social Security (Contributions) (Transitional and Consequential Provisions) Regulations (Northern Ireland) 1989	S.R. 1989 No. 384	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1990	S.R. 1990 No. 97	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment	S.R. 1990 No. 101	The whole of the Regulations

Regulations (Northern Ireland) 1990		
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1990	S.R. 1990 No. 110	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1990	S.R. 1990 No. 320	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1990	S.R. 1990 No. 350	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1991	S.R. 1991 No. 68	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1991	S.R. 1991 No. 106	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1991	S.R. 1991 No. 310	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1991	S.R. 1991 No. 404	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1991	S.R. 1991 No. 490	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1992	S.R. 1992 No. 41	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1992	S.R. 1992 No. 126	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1992	S.R. 1992 No. 127	The whole of the Regulations

**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. (See end of Document for details)

The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1992	S.R. 1992 No. 138	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1993	S.R. 1993 No. 59	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1993	S.R. 1993 No. 71	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1993	S.R. 1993 No. 114	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1993	S.R. 1993 No. 130	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1993	S.R. 1993 No. 368	The whole of the Regulations
The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1993	S.R. 1993 No. 437	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 7) Regulations (Northern Ireland) 1993	S.R. 1993 No. 463	The whole of the Regulations
The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1994	S.R. 1994 No. 94	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994	S.R. 1994 No. 219	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1994	S.R. 1994 No. 328	The whole of the Regulations
The Social Security (Contributions) (Amendment	S.R. 1994 No. 343	The whole of the Regulations

No. 4) Regulations (Northern Ireland) 1994		
The Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995	S.R. 1995 No. 69	Article 6(3)
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1995	S.R. 1995 No. 61	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1995	S.R. 1995 No. 88	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1995	S.R. 1995 No. 91	The whole of the Regulations
The Social Security (Incapacity Benefit) (Consequential and Transitional Amendments and Savings) Regulations (Northern Ireland) 1995	S.R. 1995 No. 150	Regulation 13
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1995	S.R. 1995 No. 257	The whole of the Regulations
The Employer's Contributions Reimbursement Regulations (Northern Ireland) 1996	S.R. 1996 No. 30	Regulation 13
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1996	S.R. 1996 No. 58	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1996	S.R. 1996 No. 79	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1996	S.R. 1996 No. 89	The whole of the Regulations
The Social Security (Contributions) Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous	S.R. 1996 No. 108	Regulation 2

**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. (See end of Document for details)

Amendments) Regulations  
(Northern Ireland) 1996

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1996	S.R. 1996 No. 152	The whole of the Regulations
The Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996	S.R. 1996 No. 188	Regulation 4
The Social Security (Credits and Contributions) (Jobseeker's Allowance Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 1996	S.R. 1996 No. 430	Regulation 3
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1996	S.R. 1996 No. 433	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1996	S.R. 1996 No. 566	The whole of the Regulations
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1997	S.R. 1997 No. 100	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1997	S.R. 1997 No. 163	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1997	S.R. 1997 No. 180	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations (Northern Ireland) 1998	S.R. 1998 No. 71	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1998	S.R. 1998 No. 103	The whole of the Regulations



**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. (See end of Document for details)

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1998	S.R. 1998 No. 317	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1998	S.R. 1998 No. 416	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations (Northern Ireland) 1999	S.R. 1999 No. 64	The whole of the Regulations
The Social Security (Contributions) Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations (Northern Ireland) 1999	S.R. 1999 No. 117	Regulations 2 to 10
The Social Security (Contributions and Credits) (Miscellaneous Amendments) Regulations (Northern Ireland) 1999	S.R. 1999 No. 118	Regulations 3 to 13 and 15 to 21
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1999	S.R. 1999 No. 119	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1999	S.R. 1999 No. 151	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1999	S.R. 1999 No. 171	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) (Northern Ireland) Regulations 1999	S.I. 1999/1966	The whole of the Regulations
The Social Security (Contributions) (Amendment) (Northern Ireland) Regulations 2000	S.I. 2000/176	The whole of the Regulations
The Social Security (Contributions) (Amendment	S.I. 2000/346	The whole of the Regulations

**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. (See end of Document for details)

No. 2) (Northern Ireland) Regulations 2000		
The Social Security (Contributions) (Amendment No. 3) (Northern Ireland) Regulations 2000	S.I. 2000/737	The whole of the Regulations
The Social Security Contributions (Notional Payment of Primary Class 1 Contribution) (Northern Ireland) Regulations 2000	S.I. 2000/748	Regulations 7 to 9
The Social Security (Contributions) (Re-rating) Consequential Amendment (Northern Ireland) Regulations 2000	S.I. 2000/757	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 4) (Northern Ireland) Regulations 2000	S.I. 2000/758	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 5) (Northern Ireland) Regulations 2000	S.I. 2000/1150	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 6) (Northern Ireland) Regulations 2000	S.I. 2000/2086	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 7) (Northern Ireland) Regulations 2000	S.I. 2000/2078	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 8) (Northern Ireland) Regulations 2000	S.I. 2000/2208	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 9) (Northern Ireland) Regulations 2000	S.I. 2000/2344	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 10) (Northern Ireland) Regulations 2000	S.I. 2000/2743	The whole of the Regulations
The Social Security (Contributions) (Amendment)	S.I. 2001/46	The whole of the Regulations

(Northern Ireland) Regulations  
2001

The Social Security (Contributions) (Amendment No. 2) (Northern Ireland) Regulations 2001	S.I. 2001/314	The whole of the Regulations
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The Social Security (Crediting and Treatment of National Insurance Contributions) Regulations (Northern Ireland) 2001	S.R. 2001 No. 102	Regulation 10
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**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.