

SCHEDULE 1

Preamble

PROVISIONS CONFERRING POWERS EXERCISED IN MAKING THESE REGULATIONS

In this Schedule—

“the 1998 Act” means the Social Security Act 1998 ^{F1};

“the 1988 Order” means the Social Security (Northern Ireland Order 1998 ^{F2};

“the 2000 Act” means the Child Support, Pensions and Social Security Act 2000 ^{F3};

“the Transfer Act” means the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ^{F4}

“the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ^{F5}; and

“the Welfare Reform Act” means the Welfare Reform and Pensions Act 1999 ^{F6}.

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 ^{F7} 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Status: Point in time view as at 06/12/2011.

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 ^{F14}	Paragraph 37 of Schedule 3 to, and paragraph 6 of Schedule 9 to, the Transfer Act.
Paragraph 7B ^{F15}	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) ^{F16}	Paragraph 14 of Schedule 5 to the Pensions Act 1995
, (e), (f), (g), (h), (ia) ^{F17}	^{F19} , 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) ^{F18}	
Paragraph 11	Paragraph 41 of Schedule 3 to the Transfer Act.
Social Security Contributions and Benefits (Northern Ireland) Act 1992 ^{F20}	
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) ^{F21}	
Section 10(9) ^{F22}	
Section 10A(7) ^{F23}	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 06/12/2011.

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 ^{F28}	Paragraph 36 of Schedule 3, and paragraph 4 of Schedule 8, to the Transfer Order.
Paragraph 7B ^{F29}	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 06/12/2011.

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) ^{F36}	
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 ^{F37}	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 ^{F38}	
The Social Security Administration Act 1992 ^{F39}	
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 ^{F40}	
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) ^{F41}

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)

^{F42}

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

^{F43}

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

^{F44}

Social Security Administration (Northern Ireland) Act 1992

^{F45}

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.

^{F46}

Status: Point in time view as at 06/12/2011.

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 [F⁴⁹237 of the Financial Services and Markets Act 2000] 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 Words in Sch. 2 para. 3 substituted (1.12.2001) by [The Financial Services and Markets Act 2000 \(Consequential Amendments\) \(Taxes\) Order 2001 \(S.I. 2001/3629\)](#), arts. 1(2)(b), **191**

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;

Status: Point in time view as at 06/12/2011.

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

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 [^{F50}the amount of general earnings] 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 [^{F50}the amount of general earnings] 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 [^{F50}the amount of general earnings] 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 [^{F50}the amount of general earnings] in respect of the provision of the asset.

Textual Amendments

F50 Words in Sch. 2 para. 5 substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, 7(2)

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.

Convertible and restricted interests in securities and convertible and restricted securities

[^{F51}7.—(1) The amount of earnings comprised in any payment by way of the conferment of—

- (a) a convertible interest in securities;

Status: Point in time view as at 06/12/2011.

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) a restricted interest in securities; or
- (c) an interest in convertible or restricted securities,

falling to be taken into account in computing a person's earnings from employed earner's employment shall be computed in the same manner, and shall be taken into account at the same time, as applies under Chapters 1 to 5 of Part 7 of ITEPA 2003, for the purpose of computing his employment income.

This is subject to the following qualification.

(2) For the purpose of sub-paragraph (1) no account shall be taken of any relief obtained under sections 428A or 442A of ITEPA 2003 (relief for secondary Class 1 contributions met by employee).]

Textual Amendments

F51 Sch. 2 para. 7 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **5**

Convertible interest in shares

^{F52}**8.**

Textual Amendments

F52 Sch. 2 paras. 8-10 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(4)**

^{F52}

Textual Amendments

F52 Sch. 2 paras. 8-10 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(4)**

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

^{F52}**9.**

Textual Amendments

F52 Sch. 2 paras. 8-10 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(4)**

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

^{F52}**10.**

Status: Point in time view as at 06/12/2011.

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

F52 Sch. 2 paras. 8-10 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(4)**

Exercise of a replacement right to acquire shares, obtained as an earner before 6th April 1999

[^{F53}11.—(1) This paragraph applies if—

- (a) an earner obtained, before 6th April 1999, a right to acquire shares in a body corporate;
- (b) the earner subsequently obtained a replacement right (within the meaning given in paragraph 16A(3) of Part 9 of Schedule 3);
- (c) the replacement right is exercised;
- (d) paragraph 11A of this Schedule does not apply; and
- (e) paragraph 16A of Part 9 of Schedule 3 does not apply because sub-paragraph (4) of that paragraph is not satisfied.

(2) If this paragraph applies, the amount of earnings comprised in any payment realised by the exercise of the replacement right shall be calculated or estimated in accordance with sub-paragraph (3).

(3) The basis for calculating the amount of a gain realised by the exercise of the replacement right shall be the best estimate that can reasonably be made of the amount found as follows.]

Textual Amendments

F53 Sch. 2 para. 11 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(5)**

[^{F54}Exercise, assignment or release of share option — market value of option or resulting shares increased by things done otherwise than for genuine commercial purposes

11A.—(1) This paragraph applies for calculating or estimating the amount of earnings which is comprised in a payment which—

- (a) would be disregarded in the computation of earnings for the purposes of earnings-related contributions by virtue of paragraph 16 of Part 9 of Schedule 3; but
- (b) is not disregarded because paragraph 17 of that Part applies to it.

(2) If this paragraph applies, the amount of earnings to be taken into account for the purpose of earnings related contributions is the amount which would, but for paragraph 16 [^{F55}or 16A] of Part 9 of Schedule 3, have been taken into account by virtue of section 4(4)(a) of the Act.

This is subject to the following qualification.

(3) If—

- (a) the right to acquire shares in a body corporate is not capable of being exercised more than ten years after the date on which it was obtained,
- (b) an amount of earnings was taken into account for the purpose of earnings-related contributions in respect of the earner's obtaining that right, at the time he obtained it ("the deductible amount"), and
- (c) no exercise, assignment or release of the whole or any part of—

- (i) that right,
- (ii) any right replacing that right (“a replacement right”), or
- (iii) any subsequent replacement right,

has occurred on or after 10th April 2003,

the deductible amount may be deducted from the amount otherwise to be taken into account by virtue of this paragraph.]

Textual Amendments

- F54** Sch. 2 para. 11A and cross-heading inserted (10.4.2003) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2003 \(S.I. 2003/1059\)](#), regs. 1(1), **3(3)**
- F55** Words in Sch. 2 para. 11A(2) inserted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(6)**

Interpretation of paragraphs 9, 10 and 11

^{F56}**12.**

Textual Amendments

- F56** Sch. 2 para. 12 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **7(7)**

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—
 - (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 to a retirement benefits scheme for the benefit of two or more people

^{F57}**13.**

Status: Point in time view as at 06/12/2011.

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

- F57** Sch. 2 para. 13 omitted (6.4.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, 7

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 [^{F58}qualifications].

- (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 [^{F59}15 pence,] the chargeable expense shall be reduced by the amount (if any) by which it exceeds the face value of the voucher.

[^{F60}(4) The valuation of qualifying childcare vouchers is determined in accordance with paragraph 7 of Part 5 of Schedule 3.]

Textual Amendments

- F58** Word in Sch. 2 para. 14(2) substituted (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **8(a)**
- F59** 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**
- F60** Sch. 2 para. 14(4) added (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **8(b)**

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 [^{F61}incentives by way of securities] specified in Part IX; and
- (e) the miscellaneous payments specified in Part X.

Textual Amendments

F61 Words in Sch. 3 para. 1(5)(d) substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, 9

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,
 - ^{F62}(ii) any contract of long-term insurance which falls within paragraph I, III or VI of Part II of Schedule 1 to the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001;
 - (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 ^{F63}if no liability to income tax arises by virtue of section 323 of ITEPA 2003 (long service awards)].
- (3) For the purposes of sub-paragraph (1)(a)(ii), if the ^{F64}contract—
 - (a) falls within Part II of Schedule 1 to the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001 and Part I of that Schedule; or
 - (b) is treated for the purposes of that Order as falling within Part II of that Schedule by Article 3(3) of that Order,

that contract shall be treated as a contract of long-term insurance.]

Textual Amendments

- F62** Sch. 3 Pt. 02 para. 2(1)(a)(ii) substituted (1.12.2001) by [The Financial Services and Markets Act 2000 \(Consequential Amendments\) \(Taxes\) Order 2001 \(S.I. 2001/3629\)](#), arts. 1(2)(b), **192(2)(a)**
- F63** Words in sch. 3 Pt. 02 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(2).
- F64** Words in Sch. 3 Pt. 02 para. 2(3) substituted (1.12.2001) by [The Financial Services and Markets Act 2000 \(Consequential Amendments\) \(Taxes\) Order 2001 \(S.I. 2001/3629\)](#), arts. 1(2)(b), **192(2)(b)**

PART III

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

[^{F65}1. A readily convertible asset within the meaning of section 702 of ITEPA 2003.]

Textual Amendments

F65 Sch. 3 paras. 1-2 substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **10(2)**

[^{F65}2. An asset which, in accordance with section 697 of ITEPA 2003 (PAYE: enhancing the value of an asset), would be treated, for the purposes of section 696 of that Act, as a readily convertible asset.]

Textual Amendments

F65 Sch. 3 paras. 1-2 substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **10(2)**

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

[^{F66} Securities

1. Securities.]

Textual Amendments

F66 Sch. 3 para. 1 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(a)**

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 ^{F67} or an industrial and provident society registered, or deemed to be registered, under the

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Industrial and Provident Societies Act 1965 ^{F68} or the Industrial and Provident Societies Act (Northern Ireland) 1969 ^{F69}.

.....

Textual Amendments

F67 1986 c. 53.

F68 1965 c. 12.

F69 1969 c. 24 (N.I.).

.....

Textual Amendments

F67 1986 c. 53.

F68 1965 c. 12.

F69 1969 c. 24 (N.I.).

Certain debentures and other securities for loans

^{F70} **2.**

.....

Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

Loans stocks of public and local authorities

^{F70} **3.**

.....

Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

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Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

Warrants etc for loan stock and debentures

^{F70} **4.**

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Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

Units in collective investment schemes

F70 5.

Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

F70

F70

Textual Amendments

F70 Sch. 3 paras. 2-5 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(b)**

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

F71 7.

Textual Amendments

F71 Sch. 3 paras. 7-8 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(c)**

F71

F71

Status: Point in time view as at 06/12/2011.

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 Sch. 3 paras. 7-8 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(c)**

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

F718.

Textual Amendments

F71 Sch. 3 paras. 7-8 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(c)**

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 ^{F72} in respect of which no duty has been paid under that Act.

Textual Amendments

F72 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 [^{F73}1], 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.

Textual Amendments

F73 Word in Sch. 3 para. 11(a) substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **11(d)**

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 [F749].

[F75(2) A non-cash voucher may also be disregarded—

(a) by virtue of paragraph 7D of Part VIII (car fuel); ^{F76}...

[F77(aa) by virtue of paragraph 7E of Part 8 (van fuel); or]

(b) in the circumstances specified in paragraph 4 of Part X (payments by way of [F78: incidental overnight expenses]).]

Textual Amendments

- F74** Word in Sch. 3 Pt. V para. 1 substituted (14.8.2007) by [The Social Security \(Contributions\) \(Amendment No 6\) Regulations 2007 \(S.I. 2007/2091\)](#), regs. 1, **2(2)**
- F75** Sch. 3 Pt. 05 para. 1(2) substituted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **6**
- F76** Word in Sch. 3 Pt. V para. 1(2)(a) omitted (6.4.2008) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(2)(a)**
- F77** Sch. 3 Pt. V para. 1(2)(aa) inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(2)(b)**
- F78** Words in sch. 3 Pt. 05 para. 1(2)(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(3)(a)

2. A non-cash voucher which is not treated as [F79 general earnings] from employment for the purposes of [F80 section 86 of ITEPA 2003 (transport vouchers under pre-26th March arrangements)].

Textual Amendments

- F79** Words in sch. 3 Pt. 05 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(b)(i)**
- F80** Words in sch. 3 Pt. 05 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(b)(ii)**

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[^{F81}This paragraph only applies in the case of an employee who is in lower paid employment, within the meaning of section 217 of ITEPA 2003]

Textual Amendments

F81 Words in sch. 3 Pt. 05 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(b)(iii)**

Textual Amendments

F81 Words in sch. 3 Pt. 05 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(b)(iii)**

[^{F82}3. A non-cash voucher exempted from liability to income tax under Chapter 4 of Part 3 by virtue of sections 266(1)(a) or 269 of ITEPA 2003 (exemptions: non-cash vouchers and credit-tokens).]

Textual Amendments

F82 Sch. 3 Pt. 05 paras. 3 substituted for Sch. 3 Pt. 05 paras. 3 4 (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(c)**

^{F82}

Textual Amendments

F82 Sch. 3 Pt. 05 paras. 3 substituted for Sch. 3 Pt. 05 paras. 3 4 (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(c)**

^{F82}4.

Textual Amendments

F82 Sch. 3 Pt. 05 paras. 3 substituted for Sch. 3 Pt. 05 paras. 3 4 (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(3)(c)**

[^{F83}5. A non-cash voucher in respect of which no liability to income tax arises by virtue of section 266(1) of ITEPA 2003 to the extent that the voucher is used to obtain anything the direct provision of which would fall within any of the following provisions of that Act—

- (a) section 246 (transport between work and home for disabled employees: general);
- (b) section 247 (provision of cars for disabled employees);
- (c) section 248 (transport home: late night working and failure of car-sharing arrangements).

Textual Amendments

F83 Sch. 3 Pt. 05 paras. 5 6 substituted for (10.12.2003) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2003 \(S.I. 2003/2958\)](#), regs. 1(1), **5(2)**

5A. A non-cash voucher in respect of which no liability to income tax arises by virtue of section 266(2) of ITEPA 2003 if the voucher evidences entitlement to use anything the direct provision of which would fall within any of the following provisions of that Act—

- (a) section 242 (works transport services);
- (b) section 243 (support for public bus services);
- (c) section 244 (cycles and cyclist's safety equipment);
- [^{F84}(d) section 319 (mobile telephones).]

Textual Amendments

F83 Sch. 3 Pt. 05 paras. 5 6 substituted for (10.12.2003) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2003 \(S.I. 2003/2958\)](#), regs. 1(1), **5(2)**

F84 Sch. 3 Pt. V para. 5A(d) added (14.8.2006) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2006 \(S.I. 2006/2003\)](#), regs. 1, 2(2)

5B. A non-cash voucher in respect of which no liability to income tax arises by virtue of section 266(3) of ITEPA 2003 if the voucher can be used only to obtain anything the direct provision of which would fall within any of the following provisions of that Act—

- (a) section 245 (travelling and subsistence during public transport strikes);
- (b) section 261 (recreational benefits);
- (c) section 264 (annual parties and functions);
- (d) section 296 (armed forces' leave travel facilities);
- (e) section 317 (subsidised meals);
- [^{F85}(f) section 320A (eye tests and special corrective appliances).]

Textual Amendments

F83 Sch. 3 Pt. 05 paras. 5 6 substituted for (10.12.2003) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2003 \(S.I. 2003/2958\)](#), regs. 1(1), **5(2)**

F85 Sch. 3 Pt. V para. 5B(f) added (14.8.2006) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2006 \(S.I. 2006/2003\)](#), regs. 1, 2(3)

6. A non-cash voucher to the extent that no liability to income tax arises by virtue of any of the following sections of ITEPA 2003—

- (a) section 270 (exemption for small gifts of vouchers and tokens from third parties);
- (b) section 305 (offshore oil and gas workers: mainland transfers);
- (c) section 321 (suggestion awards);
- (d) section 323 (long service awards);
- (e) section 324 (small gifts from third parties).]

Status: Point in time view as at 06/12/2011.

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

F83 Sch. 3 Pt. 05 paras. 5 6 substituted for (10.12.2003) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2003 \(S.I. 2003/2958\)](#), regs. 1(1), **5(2)**

[^{F86}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

F86 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)**

[^{F87}Interpretation – qualifying childcare vouchers

6B. In paragraphs 7 and 7A—

- (a) “care”, “child” and “parental responsibility” have the same meaning as in section 318B of ITEPA 2003;
- (b) “chargeable expense” has the meaning given in paragraph 14 of Schedule 2;
- (c) “qualifying child care” has the same meaning as in section 318C of ITEPA 2003;
- (d) “qualifying week” means a tax week in respect of which a qualifying childcare voucher is received;
- (e) “relevant salary sacrifice arrangements” means arrangements (whenever made) under which the employees for whom the vouchers are provided give up the right to receive an amount of general earnings or specific employment income in return for the provision of the vouchers;
- (f) “relevant flexible remuneration arrangements” means arrangements (whenever made) under which the employees for whom the vouchers are provided agree with the employer that they are to be provided with the vouchers rather than receive some other description of employment income;
- (g) “relevant low-paid employees” means any of the employer’s employees who are remunerated by the employer at a rate such that, if the relevant salary sacrifice arrangements or relevant flexible remuneration arrangements applied to them, the rate at which they would then be so remunerated would be likely to be lower than the national minimum wage;
- (h) “scheme” means the manner by which an employer provides qualifying childcare vouchers and an employee is taken to join a scheme or have joined a scheme when the employer has agreed that vouchers will be provided to the employee under the scheme and there is a child falling within Condition A of paragraph 7(7); and
- (i) the administration costs for a voucher means the difference between the cost of provision of a voucher and its face value and the face value is the amount stated on or recorded in the voucher as the value of the provision of care for a child that may be obtained by using it.]

Textual Amendments

F87 Sch. 3 Pt. V para. 6B inserted (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), 3

^{F88}^{F89} **Qualifying childcare vouchers for employees who joined a scheme before 6th April 2011**

- 7.—(1) ^{F90}A qualifying childcare voucher, where an employee joined a scheme—
- (a) before 6th April 2011;
 - (b) before 6th April 2011 but ceased to be employed by the employer and was subsequently re-employed by the employer and re-joined the scheme before 6th April 2011; or
 - (c) before 6th April 2011 and there was a continuous period of 52 weeks ending before 6th April 2011 throughout which vouchers were not being provided for the employee under the scheme,

subject to the qualifications in sub-paragraphs (2) and (5).]

^{F91}(1A) ^{F92}The employee has not ceased to be employed by the employer nor has there been a continuous period of 52 weeks throughout which vouchers were not being provided for the employee under the scheme.]]

(2) Where the chargeable expense of the voucher exceeds the exempt amount, only that amount shall be disregarded by virtue of sub-paragraph (1).

(3) The exempt amount is the amount found by the formula—

ExQW.

Here—

E is the sum of—

- (a) ^{F93}£55]; and
 - (b) the administration costs for the qualifying childcare voucher;
- QW is the number of qualifying weeks—
- (a) for which the earner has been employed by the secondary contributor during the tax year in which the qualifying childcare voucher is provided; and
 - (b) for which no other qualifying childcare voucher has been provided by the secondary contributor.

(4) Where an earner has two or more employed earner's employments, the earnings from which fall to be aggregated in accordance with regulation 14 or 15, the reference to the secondary contributor in paragraph (b) of the definition of QW is a reference to the secondary contributor in respect any of those employments.

(5) An earner is only entitled to one exempt amount even if childcare vouchers are provided in respect of more than one child.

(6) ^{F94}In this paragraph “qualifying childcare voucher” means a non-cash voucher in relation to which Conditions A to C are met.]

^{F95}(7) Condition A is that the voucher is provided to enable an employee to obtain care for a child who—

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- (a) is a child or stepchild of the employee and is maintained (wholly or partly) at the employee's expense; or
 - (b) is resident with the employee and is a person in respect of whom the employee has parental responsibility.
- (8) Condition B is that the voucher can only be used to obtain qualifying child care.
- (9) Condition C is that the vouchers are provided under a scheme that is open—
- (a) to the employer's employees generally; or
 - (b) generally to those at a particular location, subject to sub-paragraph (10).
- (10) Where the scheme under which the vouchers are provided involves—
- (a) relevant salary sacrifice arrangements; or
 - (b) relevant flexible remuneration arrangements,
- Condition C is not prevented from being met by reason only that the scheme is not open to relevant low-paid employees.]]

Textual Amendments

- F88** Sch. 3 Pt. V para. 7 substituted (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **9(2)** (with reg. 10)
- F89** Sch. 3 Pt. V para. 7(1) heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), **4(a)**
- F90** Sch. 3 Pt. V para. 7(1) substituted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **4(a)**
- F91** Sch. 3 Pt. V para. 7(1A) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), **4(b)**
- F92** Sch. 3 Pt. V para. 7(1A) omitted (6.12.2011) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **4(b)**
- F93** Word in Sch. 3 Pt. V para. 7(3) substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2006 \(S.I. 2006/883\)](#), regs. 1, **2(2)**
- F94** Sch. 3 Pt. V para. 7(6) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), **4(c)**
- F95** Sch. 3 Pt. V added (with effect in accordance with reg. 1(2) of the amending S.I.) (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), **4(d)**

[^{F96}[^{F97}Qualifying childcare vouchers for employees who joined a scheme on or after 6th April 2011, or before 6th April 2011 where there has been a break in employment or a 52 week break in receiving vouchers recommencing on or after 6th April 2011

- 7A.—**(1) A qualifying childcare voucher, where an employee joined a scheme—
- (a) on or after 6th April 2011;
 - (b) before 6th April 2011 but ceased to be employed by the employer and was subsequently re-employed by the employer and re-joined the scheme on or after 6th April 2011; or
 - (c) before 6th April 2011 and there was a continuous period of 52 weeks ending on or after 6th April 2011 throughout which vouchers were not being provided for the employee under the scheme,

subject to the qualifications in sub-paragraphs (3) and (6).]

(2) In this paragraph a “qualifying childcare voucher” means a non-cash voucher in relation to which conditions A to D (see sub-paragraphs (7) to (11)) are met.

(3) Where the chargeable expense of the voucher exceeds the exempt amount, only that amount shall be disregarded by virtue of sub-paragraph (1).

(4) The exempt amount is the amount found by the formula—

$$E \times QW$$

Here—

E is, in the case of an employee the sum of—

- (a) £22, if the relevant earnings amount for the tax year, as estimated in accordance with Condition D, exceeds the higher rate limit for the tax year;
- (b) £28, if the relevant earnings amount for the tax year, as estimated in accordance with Condition D, exceeds the basic rate limit but does not exceed the higher rate limit for the tax year; or
- (c) £55, in any other case; and
- (d) the administration costs for the qualifying childcare voucher;

QW is the number of qualifying weeks—

- (a) for which the earner has been employed by the secondary contributor during the tax year in which the qualifying childcare voucher is provided; and
- (b) for which no other qualifying childcare voucher has been provided by the secondary contributor.

(5) Where an earner has two or more employed earner’s employments, the earnings from which fall to be aggregated in accordance with regulation 14 or 15, the reference to the secondary contributor in paragraph (b) of the definition of QW is a reference to the secondary contributor in respect of any of those employments.

(6) An earner is only entitled to one exempt amount even if childcare vouchers are provided in respect of more than one child.

(7) Condition A is that the voucher is provided to enable an employee to obtain care for a child who—

- (a) is a child or stepchild of the employee and is maintained (wholly or partly) at the employee’s expense; or
- (b) is resident with the employee and is a person in respect of whom the employee has parental responsibility.

(8) Condition B is that the voucher can only be used to obtain qualifying child care.

(9) Condition C is that the vouchers are provided under a scheme that is open—

- (a) to the employer’s employees generally; or
- (b) generally to those at a particular location, subject to sub-paragraph (10).

(10) Where the scheme under which the vouchers are provided involves—

- (a) relevant salary sacrifice arrangements; or
- (b) relevant flexible remuneration arrangements,

Condition C is not prevented from being met by reason only that the scheme is not open to relevant low-paid employees.

Status: Point in time view as at 06/12/2011.

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

(11) Condition D is that the employer has, at the required time, made an estimate of the employee's relevant earnings amount for the tax year in respect of which the voucher is provided.

(12) In sub-paragraph (11) "the required time", in the case of an employee, means—

- (a) if the employee joins the scheme under which the vouchers are provided at a time during the tax year, that time, and
- (b) otherwise, the beginning of the tax year.

(13) In sub-paragraph (11) the "relevant earnings amount", in the case of an employee provided with vouchers by an employer for any qualifying week in a tax year, and subject to sub-paragraph (14), means—

- (a) the aggregate of—
 - (i) the amount of any relevant earnings (see sub-paragraph (15)) for the tax year from employment by the employer; and
 - (ii) any amounts to be treated under Chapters 2 to 12 of Part 3 of ITEPA 2003 as earnings from such employment; less
- (b) the aggregate of any excluded amounts (see sub-paragraph (16)).

(14) But if the employee becomes employed by the employer during the tax year, what would otherwise be the amount of the aggregate mentioned in sub-paragraph (13)(a) is the relevant multiple of that amount; and the relevant multiple is—

365

RD

where—

RD is the number of days in the period beginning with the day on which the employee becomes employed by the employer and ending with the tax year.

(15) In sub-paragraph (13)(a) "relevant earnings" means—

- (a) salary, wages or fees, [^{F98}and]
- [^{F99}(b) guaranteed contractual bonuses;
- (c) contractual commission;
- (d) guaranteed overtime payments;
- (e) location or cost of living allowances;
- (f) shift allowances;
- (g) skills allowances;
- (h) retention and recruitment allowances; and
- (i) market rate supplements.]

(16) For the purposes of sub-paragraph (13)(b) the following are "excluded amounts"—

- (a) contributions under a [^{F100}registered] pension scheme allowed under section 193(2) of Finance Act 2004 (relief under net pay arrangements) to be deducted by the employer from the employee's employment income for the tax year [^{F101}in accordance with the PAYE Regulations];
- [^{F102}(za) contributions under a pension scheme if the employee has authorised the employer to make the deductions from relevant payments (as defined by regulation 4 of the PAYE Regulations) for which relief at source is given under section 192(1) of the Finance Act 2004 (relief at source);]

- (b) donations for which a deduction is made under section 713 of ITEPA 2003 (payroll giving) in calculating the employee's net taxable earnings from employment by the employer for the tax year [^{F103}in accordance with the PAYE Regulations];
- (c) expenses within Chapter 3 of Part 3 of ITEPA 2003 (expenses payments) which the employer is authorised to exclude from the employee's taxable earnings for the tax year in accordance with [^{F104}the]PAYE Regulations;
- (d) payments in respect of removal expenses to which section 271 of ITEPA 2003 applies (as defined in section 272) and which are taxable earnings of the employee from employment by the employer for the tax year;
- [^{F105}(e) amounts equivalent to the amount of the personal allowance under section 35(1) of the Income Tax Act 2007, and in addition if applicable, the amount of the blind person's allowance under section 38 of that Act.]]

Textual Amendments

- F96** Sch. 3 Pt. V para. 7A inserted (with effect in accordance with reg. 1(3) of the amending S.I.) (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2011 \(S.I. 2011/1000\)](#), regs. 1(1), **5**
- F97** Sch. 3 Pt. V para. 7A(1) heading substituted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(a)**
- F98** Word in Sch. 3 Pt. V para. 7A(15)(a) omitted (6.12.2011) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(b)(i)**
- F99** Sch. 3 Pt. V substituted for Sch. 3 Pt. V (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(b)(ii)**
- F100** Word in Sch. 3 Pt. V para. 7A(16)(a) omitted (6.12.2011) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(ii)**
- F101** Words in Sch. 3 Pt. V para. 7A(16)(a) added (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(ii)**
- F102** Sch. 3 Pt. V para. 7A(16)(za) inserted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(i)**
- F103** Words in Sch. 3 Pt. V para. 7A(16)(b) added (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(iii)**
- F104** Word in Sch. 3 Pt. V para. 7A(16)(c) inserted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(iv)**
- F105** Sch. 3 Pt. V para. 7A(16)(e) substituted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **5(c)(v)**

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.

[^{F1069} A non-cash voucher providing for health screening or medical check-ups to the extent that no liability to income tax arises in the provision of such health screening or medical check-ups [^{F107}by virtue of any provision of or under the Income Tax (Earnings and Pensions) Act 2003 which exempts from liability to income tax the provision by employers to employees of health screening and medical check-ups.]]

Textual Amendments

- F106** Sch. 3 Pt. V para. 9 added (14.8.2007) by [The Social Security \(Contributions\) \(Amendment No 6\) Regulations 2007 \(S.I. 2007/2091\)](#), regs. 1, **2(3)**

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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)

F107 Words in Sch. 3 Pt. V para. 9 substituted (1.4.2009) (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **7(1)** (with reg. 7(2))

PART VI

PENSIONS AND PENSION CONTRIBUTIONS

[^{F108}Pension payments and pension contributions disregarded

1. The payments mentioned in paragraphs 2 to 11 are disregarded in the calculation of earnings for the purposes of earnings-related contributions.]

Textual Amendments

F108 Sch. 3 Pt. VI para. 1 substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(2)**

[^{F109}Contributions to, and benefits from, registered pension schemes

2. A payment—

- (a) by way of employer's contribution towards a registered pension scheme to which section 308(1) of ITEPA 2003 (exemption of contributions to registered pension scheme) applies;
- (b) by way of any benefit pursuant to a registered pension scheme to which—
 - (i) section 204(1) (authorised pensions and lump sums) of, and Schedule 31 (taxation of benefits under registered pension schemes) to, the Finance Act 2004 applies; or
 - (ii) section 208 or 209 of that Act (unauthorised payments) applies.]

Textual Amendments

F109 Sch. 3 Pt. VI paras. 2 3 substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(3)**

[^{F109}Migrant member relief and corresponding relief [^{F110}etc.]]

[^{F109}3.—[^{F111}(1)] A payment by way of—

- (a) an employer's contribution to which paragraph 2 of Schedule 33 of the Finance Act 2004 (relief for employers' contributions) applies [^{F112}and any benefit referable to that contribution];
- (b) an employer's contribution to which article 15(2) of the Taxation of Pension Schemes (Transitional Provisions) Order 2006 (employers with pre-commencement entitlement to corresponding relief) applies [^{F113}and any benefit referable to that contribution]; ^{F114}...
- [^{F115}(ba)** an employer's contribution to a pension scheme established by a government outside the United Kingdom for the benefit of its employees or primarily for their benefit, and any benefit referable to such a contribution (whenever made);]

^{F116}(c)

^{F117}(d) benefits from a pension scheme which are referable to contributions made before 6th April 2006, provided that section 386 of ITEPA 2003 did not apply to those contributions by virtue of section 390 of that Act; or

(e) benefits subject to the unauthorised payment charge imposed by section 208 of the Finance Act 2004 as applied to a relevant non-UK scheme by virtue of paragraph 1 of Schedule 34 to that Act.]

^{F118}(2) Expressions defined in Schedule 34 to the Finance Act 2004 have the same meaning in this paragraph as they have there.]]

Textual Amendments

- F109** Sch. 3 Pt. VI paras. 2 3 substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(3)**
- F110** Word in Sch. 3 Pt. VI para. 3 heading added (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(2)**
- F111** Sch. 3 Pt. VI para. 3(1): sch. 3 Pt. 6 para. 3 renumbered as sch. 3 Pt. 6 para. 3(1) (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(3)**
- F112** Words in Sch. 3 Pt. VI para. 3(1)(a) added (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(a)**
- F113** Words in Sch. 3 Pt. VI para. 3(1)(b) added (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(b)**
- F114** Word in Sch. 3 Pt. VI para. 3(1)(b) omitted (16.11.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(c)**
- F115** Sch. 3 Pt. VI para. 3(1)(ba) inserted (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(c)**
- F116** Sch. 3 Pt. VI para. 3(1)(c) omitted (16.11.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(d)**
- F117** Sch. 3 Pt. VI para. 1(d)(e) added (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(4)(e)**
- F118** Sch. 3 Pt. VI para. 3(2) added (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **3(5)**

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 ^{F119}and before 6th April 2006] which have previously been included in a person’s earnings for the purpose of the assessment of his liability for earnings-related contributions.

Status: Point in time view as at 06/12/2011.

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

F119 Words in Sch. 3 Pt. VI para. 5 inserted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(4)**

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

^{F120}6.

Textual Amendments

F120 Sch. 3 Pt. VI para. 6 omitted (6.4.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(5)**

[^{F121}Payments to [^{F122}and benefits from] pension schemes] 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 [^{F123}any of the following provisions, and any benefit referable to that payment]—

(a) Article 25(8) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (France) Order 1968^{F124};

(b) Article 17A of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Republic of Ireland) Order 1976^{F125};

[^{F126}(bb) Article 27(2) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Canada) Order 1980;]

(c) Article 28(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income)(Denmark) Order 1980^{F127}.

[^{F128}(d) Article 18 of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (The United States of America) Order 2002.]

[^{F129}(e) Article 17(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (South Africa) Order 2002;

(f) Article 17(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Chile) Order 2003.]

^{F130}(2)

Textual Amendments

F121 Words in Sch. 3 Pt. VI para. 7 heading substituted (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **9(3)(a)**

F122 Words in Sch. 3 Pt. VI para. 7 heading inserted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(a)**

F123 Words in Sch. 3 Pt. VI para. 7(1) inserted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(b)**

F124 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.

F125 S.I. 1976/2151: Article 17A was added by Article 1 of the Protocol set out in the Schedule to S.I. 1995/764.

- F126** Sch. 3 Pt. VI para. 7(1)(bb) inserted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(6)(a)(i)**
- F127** 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](#).
- F128** Sch. 3 Pt. VI para. 7(d) inserted (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **9(3)(b)**
- F129** Sch. 3 Pt. VI added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(6)(a)(ii)**
- F130** Sch. 3 Pt. VI para. 7(2) omitted (6.4.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(6)(b)**

[^{F131}Contributions to, and benefits from, employer-financed retirement benefits schemes

8. A payment by way of—

- (a) an employer’s contribution towards an employer-financed retirement benefits scheme; and
- (b) benefits, pursuant to an employer-financed retirement benefits scheme, to which paragraph 10 applies.

Here and in paragraph 10 “employer-financed retirement benefits scheme” has the meaning given in section 393A of ITEPA 2003.

Textual Amendments

- F131** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**

Contributions to, and pension payments from, employer-financed pension only schemes

9.—(1) A payment by way of—

- (a) an employer’s contribution towards an employer-financed pension only scheme; and
 - (b) a pension, pursuant to an employer-financed pension only scheme, which is income charged to tax pursuant to Part 9 of ITEPA 2003 to which paragraph 10 applies.
- (2) In this paragraph “employer-financed pension only scheme” means a scheme—
- (a) financed by payments made by or on behalf of the secondary contributor, and
 - (b) providing only a pension (and which is accordingly not an employer-financed retirement benefits scheme because it does not provide relevant benefits).

Here “relevant benefits” has the meaning given in section 393B of ITEPA 2003.

Textual Amendments

- F131** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**

Payments from employer-financed retirement benefits schemes and employer-financed pension only schemes

10.—(1) This paragraph applies to payments in paragraphs 8(b) and 9(1)(b) which—

- (a) if the scheme had been a registered pension scheme—

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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) would have been authorised member payments under any of the provisions of section 164 of the Finance Act 2004 (authorised member payments) listed in sub-paragraph (4); and
- (ii) would satisfy any of the conditions in sub-paragraph (5); and
- (b) are made after the employment of the employed earner by—
 - (i) the secondary contributor,
 - (ii) a subsidiary of the secondary contributor, or
 - (iii) a person connected with the secondary contributor or a subsidiary of the secondary contributor,
 has ceased.

For the purposes of this sub-paragraph—

“subsidiary” has the meaning given in section 838 of the Taxes Act 1988; and

an employer is connected with any of the persons with respect to whom he would be a connected person by virtue of section 839 of that Act.

- (2) In the following provisions of this paragraph—
 - (a) “the Act” means the Finance Act 2004;
 - (b) a reference to a numbered section or Schedule (without more) is a reference to the section or Schedule bearing that number in the Act; and
 - (b) any reference to a numbered pension rule is to the pension rule contained in section 165 bearing that number.
- (3) In applying any provision of the Act for the purposes of this paragraph, a reference to the scheme administrator is to be read as a reference to—
 - (a) the responsible person, within the meaning of section 399A of ITEPA 2003, in relation to the employer-financed retirement benefits scheme, or
 - (b) the person who would be the responsible person if the scheme were an employer-financed retirement benefits scheme.
- (4) The provisions referred to in sub-paragraph (1)(a)(i) are—
 - (a) [F132section 164(a)][F132section 164(1)(a)] (pensions permitted by the pension rules (see section 165)),
 - (b) [F133section 164(b)][F133section 164(1)(b)] (lump sums permitted by the lump sum rule (see section 166)),
 - (c) [F134section 164(e)][F134section 164(1)(e)] (payments pursuant to a pension sharing order or provision), and
 - (d) [F135section 164(f)][F135section 164(1)(f)] (payments of a description prescribed by regulations made by the Commissioners for Revenue and Customs).
- (5) The conditions referred to in sub-paragraph (1)(a)(ii) are that, if the scheme had been a registered pension scheme—
 - (a) any pension payable under its rules would have satisfied—
 - (i) pension rules 1 and 3,
 - (ii) pension rule 4 or pension rule 6, and
 - (iii) [F136paragraph 1(1)(e) of Schedule 29;]

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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)

- (b) in relation to any lump sum payable under its rules, section 166(1)(a) (pension commencement lump sum) and paragraphs 1 to 3 of Schedule 29, as modified by sub-paragraph (6) below, would have been satisfied;
 - (c) in relation to any lump sum payable under its rules, section 166(1)(b) (serious ill-health lump sum) and paragraph 4 of Schedule 29, as modified by sub-paragraph (6) below, would have been satisfied; and
 - (d) any pension is payable until the member’s death in instalments at least annually.
- (6) The amount to be disregarded shall be computed in accordance with Part 1 of Schedule 29 (lump sum rule) as if that Part were modified as follows—
- (a) in paragraph 1 (pension commencement lump sum)—
 - (i) paragraphs (b) and (f) of sub-paragraph (1) were omitted,
 - (ii) for sub-paragraph (2) there were substituted—

“(2) But if a lump sum falling within sub-paragraph (1) exceeds the permitted lump sum, no part of it shall be disregarded.”;
 - (iii) sub-paragraph (4) were omitted; and
 - (iv) for sub-paragraph (5) there were substituted—

“(5) Paragraph 2 defines the permitted lump sum.”;
 - (b) for paragraph 2 there were substituted—

“2. The permitted lump sum is the higher of—

$$\frac{MVF}{4} \text{ and } \frac{LS + (MAP \times 20)}{4}$$

where—

 - MVF is the market value of the employee’s employer-financed retirement benefits scheme fund at the time the benefit is paid to the individual,
 - LS is the amount of the lump sum, and
 - MAP is the maximum annual pension which could be paid to the member under the arrangement.”;
 - (c) paragraph 3 were omitted;
 - (d) in paragraph 4, paragraphs (b) and (c) of sub-paragraph (1) and [F137sub-paragraph (2)][F137sub-paragraphs (2) and (3)] were omitted.
- (7) No payment by way of benefits shall be disregarded by virtue of this paragraph if they are payable in respect of a period during which an earner is—
- (a) engaged as a self-employed earner under a contract for services with, or
 - (b) re-employed as an employed earner by,
- the secondary contributor from employment with whom the benefits were derived.

Textual Amendments

- F131** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**
- F132** Words in Sch. 3 Pt. VI para. 10(4)(a) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(i)**
- F133** Words in Sch. 3 Pt. VI para. 10(4)(b) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(ii)**

Status: Point in time view as at 06/12/2011.

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

- F134** Words in Sch. 3 Pt. VI para. 10(4)(c) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(iii)**
- F135** Words in Sch. 3 Pt. VI para. 10(4)(d) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(iv)**
- F136** Sch. 3 Pt. VI para. 10(5)(a)(iii) omitted (E.W.S.) (6.12.2011) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(v)**
- F137** Words in Sch. 3 Pt. VI para. 10(6)(d) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(vi)**

Superannuation funds to which section 615(3) of the Taxes Act applies

11. A payment by way of employer's contribution to a superannuation fund to which section 615(3) of the Taxes Act applies, and a payment by way of [^{F138}a pension or] an annuity paid by such a fund ^{F139}....]

Textual Amendments

- F131** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**
- F138** Words in Sch. 3 Pt. VI para. 11 inserted (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **4(2)**
- F139** Words in Sch. 3 Pt. VI para. 11 omitted (16.11.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **4(3)**

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.

[^{F140}Paragraphs 5 to 9][^{F140}paragraphs 5 to 8] do not apply to Northern Ireland.

Textual Amendments

- F140** Words in Sch. 3 Pt. VII para. 1 substituted (N.I.) (3.10.2005) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2005 \(S.I. 2005/2422\)](#), regs. 1, **2(2)**

Work-related training

2. A payment of, or contribution towards, expenditure incurred on providing work-related training which, by virtue of [^{F141}sections 250 to 254 of ITEPA 2003 (exemption for work-related training)], is not to be taken as [^{F142}general earnings] of the office or employment in connection with which it is provided.

Textual Amendments

- F141** Words in sch. 3 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(a)(i)**
- F142** Words in sch. 3 para. 2 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(a)(ii)**

Education and training funded by employers

3. A payment in respect of expenditure which, by virtue of [^{F143}section 255 of ITEPA 2003 (exemption for contributions to individual learning account training)], is not to be taken as [^{F144}general earnings] of the office or employment in connection with which it is provided.

Textual Amendments

- F143** Words in sch. 3 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(b)(i)**
- F144** Words in sch. 3 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(b)(ii)**

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)
^{F145}

Textual Amendments

- F145** [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 ^{F146} in his capacity as such.

Textual Amendments

- F146** [1973 c. 50](#). Section 2 was substituted by section 25(1) of the [Employment Act 1988 \(c. 19\)](#).

Status: Point in time view as at 06/12/2011.

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

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.

[^{F147}Employment Retention and Advancement payments

8. A payment made to a participant in an Employment Retention and Advancement Scheme, arranged under section 2(1) of the Employment and Training Act 1973, in his capacity as such.]

Textual Amendments

F147 Sch. 3 paras. 8, 9, and headings added (1.10.2003) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2003 \(S.I. 2003/2340\)](#), regs. 1, **2(3)**

[^{F148}Return to Work Credit

9. A payment made to a participant in a Return to Work Credit Scheme, arranged under section 2(1) of the Employment and Training Act 1973 in his capacity as such.]

Textual Amendments

F148 Sch. 3 para. 9 substituted (10.12.2003) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2003 \(S.I. 2003/2958\)](#), regs. 1(1), **5(3)**

[^{F149}Working Neighbourhoods Pilot

10. A payment made to a participant in a Working Neighbourhoods Pilot, arranged under section 2(1) of the Employment and Training Act 1973, in his capacity as such.

Textual Amendments

F149 Sch. 3 Pt. 7 paras. 10, 11 added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(c)**

In-Work Credit

11. A payment made to a participant in an In-Work Credit scheme, arranged under section 2(1) of the Employment and Training Act 1973, in his capacity as such.]

Textual Amendments

F149 Sch. 3 Pt. 7 paras. 10, 11 added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(5)(c)**

[^{F150}Payments made by employers to earners in full-time attendance at universities &c.

12.—(1) A payment to an employed earner receiving full-time instruction at a university, technical college or similar educational establishment (within the meaning of section 331 of the

Taxes Act) if the conditions in sub-paragraphs (2) to (6) are satisfied, but subject to the exclusion in sub-paragraph (7).

(2) The employed earner must have enrolled at the educational establishment for a course lasting at least one academic year at the time when payment is made.

(3) The secondary contributor must require the employed earner to attend the course for an average of at least twenty weeks in an academic year.

(4) The educational establishment—

(a) must be open to members of the public generally,

(b) must offer more than one course of practical or academic instruction.

(5) The educational establishment must not be run by—

(a) the secondary contributor, or a person who would be treated by section 839 of the Taxes Act as connected with him; or

(b) a trade organisation of which the secondary contributor is a member.

(6) The total amount of earnings payable to the earner in respect of his attendance, including lodging, travelling and subsistence allowances, but excluding any tuition fees, must not exceed [^{F151}£15,480] in respect of an academic year.

(7) This paragraph does not apply to any payment made by the secondary contributor to the employed earner for, or in respect of, work done for the secondary contributor by the earner (whether during vacations or otherwise).

(8) This paragraph has effect in respect of payments made in relation to the academic year beginning on 1st September 2005 and subsequent academic years.

(9) In this paragraph—

“academic year” means the period beginning on 1st September of one calendar year and ending on 31st August of the following calendar year.

“trade organisation” means an organisation of secondary contributors (in their capacity as employers) the members of which carry on a particular profession or trade for the purposes of which the organisation exists.]

Textual Amendments

F150 Sch. 3 Pt. VII para. 12 added (with effect in accordance with reg. 1 of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2005 \(S.I. 2005/728\)](#), regs. 1, [4\(2\)](#)

F151 Word in Sch. 3 Pt. VII para. 12(6) substituted (with effect in accordance with reg. 1(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2007 \(S.I. 2007/2401\)](#), regs. 1(a), [2](#)

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.

Status: Point in time view as at 06/12/2011.

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

Relocation expenses

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

(2) The first condition is that—

(a) the payment or contribution—

[^{F152}(i) is not, by virtue of section 271 of ITEPA 2003 (limited exemption of removal benefits and expenses) liable to income tax as general earnings under that Act; or]

(ii) would not have been so regarded, but is in fact disregarded [^{F153}by virtue of another provision of ITEPA 2003; 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

F152 Sch. 3 Pt. 8 para. 2(a)(i) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(a)(i)**

F153 Words in sch. 3 Pt. 8 para. 2(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(a)(ii)**

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.

[^{F154}(7) For the purposes of this paragraph, Chapter 7 of Part 4 of ITEPA 2003 shall be read as if sections 272 (1)(b), 272 (3)(b), 274 and 287 were omitted]

Textual Amendments

F154 Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(iii)

Textual Amendments

F154 Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(iii)

Travelling expenses—general

3. A payment of, or a contribution towards, [^{F155}travel expenses] which the holder of an office or employment is obliged to incur and [^{F156}pay as the holder of that office or employment].

Textual Amendments

F155 Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)

F156 Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(ii)

For the purposes of this paragraph—

- (a) “[^{F157}travel expenses]” means—
- (i) amounts necessarily expended on travelling in the performance of the duties of the office or employment; or
 - (ii) other expenses of travelling which are attributable to the necessary attendance at any place of the holder of the office or employment in the performance of the duties of the office or employment and are not expenses of ordinary commuting or private travel (within the meaning of [^{F158}section 338 of ITEPA 2003 (travel for necessary attendance)]);

[^{F159}(b) section 339 of ITEPA 2003 (meaning of “workplace” and “permanent workplace”) shall apply as it applies for the purposes of section 338 of that Act]

- (c) expenses of travel by the holder of an office or employment between two places at which he performs the duties of different offices or employments under or with companies in the same group are treated as necessarily expended in the performance of the duties which he is to perform at his destination; and
- (d) for purpose of sub-paragraph (c) companies are to be taken to be members of the same group if and only if—
 - (i) one is a 51 per cent subsidiary of the other; or

Status: Point in time view as at 06/12/2011.

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

(ii) both are 51 per cent subsidiaries of a third company within the meaning of section 838(1)(a) of the Taxes Act (subsidiaries).

Textual Amendments

- F157** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)
- F158** Words in Sch. 3 Pt. 8 para. 3(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iii)
- F159** Sch. 3 Pt. 8 para. 3(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iv)

Textual Amendments

- F157** Words in Sch. 3 Pt. 8 para. 3 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(i)
- F158** Words in Sch. 3 Pt. 8 para. 3(a)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iii)
- F159** Sch. 3 Pt. 8 para. 3(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(b)(iv)

[^{F160}T] **Travel at start or finish of overseas employment**

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

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

Textual Amendments

- F160** Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

Travel between employments where duties performed abroad

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

- (a) are deductible for income tax purposes in accordance with section 342 of ITEPA 2003 (travel between employments where duties performed abroad), or
- (b) would be so deductible if—

- (i) Conditions E and F were omitted from that section; and
- (ii) the earnings of the employment were subject to income tax as employment income under that Act.

Textual Amendments

F160 Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

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

- 4B.**—(1) So much of an employed earner's earnings as equals the amount in sub-paragraph (2).
- (2) The amount in this sub-paragraph is—
- (a) the included amount within the meaning of section 370 of ITEPA 2003 (travel costs and expenses where duties performed abroad: employee's travel); or
 - (b) the amount which would be the included amount within the meaning of that section if the earner were resident and ordinarily resident in the United Kingdom.

Textual Amendments

F160 Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

Travel costs and expenses where duties performed abroad: visiting spouse's^{F161}, civil partner's] or child's travel

- 4C.**—(1) So much of an employed earner's earnings as equals the amount in sub-paragraph (2).
- (2) The amount in this sub-paragraph is—
- (a) the included amount within the meaning of section 371 of ITEPA 2003 (travel costs and expenses where duties performed abroad: visiting spouse's^{F162}, civil partner's] or child's travel); or
 - (b) the amount which would be the included amount within the meaning of that section if the earner were resident and ordinarily resident in the United Kingdom.

Textual Amendments

F160 Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

F161 Words in Sch. 3 Pt. VIII para. 4C heading inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(2)**

F162 Words in Sch. 3 Pt. VIII para. 4C(2)(a) inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(2)**

Status: Point in time view as at 06/12/2011.

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

Foreign accommodation and subsistence costs and expenses (overseas employments)

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

Textual Amendments

F160 Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

[^{F163}Travel costs and expenses of non-domiciled employee or the employee's spouse, civil partner or child where duties performed in the United Kingdom]

- 5.** So much of an employed earner's earnings as equals the aggregate amount of the deductions—
- (a) permitted for income tax purposes under sections 373 and 374 of ITEPA 2003 (travel costs and expenses of a non-domiciled employee or the employee's spouse [^{F164}, civil partner] or child where duties are performed in the United Kingdom); or
 - (b) which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.]

Textual Amendments

F160 Sch. 3 paras. 4-5 substituted for Sch. 3 paras. 4, 5(6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(c)**

F163 Sch. 3 Pt. VIII para. 5 heading substituted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(3)**

F164 Words in Sch. 3 Pt. VIII para. 5(a) inserted (5.12.2005) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2005 \(S.I. 2005/3130\)](#), regs. 1, **5(4)**

Travelling expenses of workers on offshore gas and oil rigs

6. A payment of, or a contribution towards, expenses where that payment or contribution is disregarded for the purposes of calculating the emoluments [^{F165}general earnings under section 305 of ITEPA 2003 (offshore oil and gas workers: mainland transfers).]

Textual Amendments

F165 Words in Sch. 3 Pt. 8 para. 6 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(d)

[^{F166}Payments connected with cars and vans and exempt heavy goods vehicles provided for private use]

- 7.** A payment—

- (a) by way of the discharge of any liability which by virtue of ^{F167}section 239(1) of ITEPA 2003 (payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles)]; or
- (b) of expenses, which by virtue of ^{F168}section 239(2)] of that Act;

is not treated as ^{F169}general earnings] of the employment chargeable to income tax^{F170}

Textual Amendments

- F166** Sch. 3 Pt. 8 para. 7 heading substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(i)**
- F167** Words in sch. 3 Pt. 8 para. 7(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(ii)**
- F168** Words in sch. 3 Pt. 8 para. 7(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(iii)**
- F169** Words in sch. 3 Pt. 8 para. 7 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(iv)**
- F170** Words in sch. 3 Pt. 8 para. 7 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(e)(v)**

^{F171}Qualifying amounts of relevant motoring expenditure

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

Textual Amendments

- F171** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

Qualifying amounts of mileage allowance payment in respect of cycles

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

(2) The qualifying amount is that which would be produced by the formula in regulation 22A(4) if the value for **R** were the rate for the time being approved under ^{F172}section 230(2) of ITEPA 2003] in respect of a cycle.

(3) In this paragraph—

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

“mileage allowance payment” has the meaning given in ^{F173}section 229(2) of ITEPA 2003].

Textual Amendments

- F171** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

Status: Point in time view as at 06/12/2011.

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

- F172** Words in sch. 3 Pt. 8 para. 7B(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(f)(i)**
- F173** Words in sch. 3 Pt. 8 para. 7B(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(f)(ii)**

Qualifying amounts of passenger payment

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

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

- (a) references to business travel were to business travel for which the employee [^{F174}receives passenger payments within the meaning of section 233(3) of ITEPA 2003; and]
- (b) the value for **R** were the rate for the time being approved for a passenger payment under [^{F175}section 234 of ITEPA 2003].

(3) In this paragraph—

“passenger payment” has the meaning given in [^{F176}section 233(3) of ITEPA 2003]; and

^{F177} ...

Textual Amendments

- F171** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**
- F174** Words in sch. 3 Pt. 8 para. 7C(2)(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(i)(aa)
- F175** Words in sch. 3 Pt. 8 para. 7C(2)(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(i)(bb)
- F176** Words in sch. 3 Pt. 8 para. 7C(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(ii)
- F177** Words in sch. 3 Pt. 8 para. 7C(3) omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(g)(iii)

[^{F178}Car fuel

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

Textual Amendments

- F171** Sch. 3 Pt. 08 paras. 7A-7D and cross-headings inserted (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(2)**

F178 Sch. 3 Pt. 8 para. 7D substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(h)**

[^{F179}Van fuel

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

Textual Amendments

F179 Sch. 3 Pt. VIII para. 7E inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(3)(a)**

Car parking facilities

8. A payment of, or a contribution towards, the provision of car parking facilities at or near the earner's place of employment which, by virtue of [^{F180}section 237 of ITEPA 2003], is not regarded as [^{F181}general earnings] of the earner's employment.

Textual Amendments

F180 Words in sch. 3 Pt. 8 para. 8 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(i)(i)**

F181 Words in sch. 3 Pt. 8 para. 8 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(i)(ii)**

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

9.—[^{F182}(1)] For the avoidance of doubt, these shall be disregarded any specific and distinct payment of, or contribution towards, expenses which an employed earner actually incurs in carrying out his employment.

[^{F183}This is subject to the following qualification.]

[^{F184}(2) Sub-paragraph (1) does not authorise the disregard of any amount by way of relevant motoring expenditure, within the meaning of paragraph (3) of regulation 22A, in excess of that permitted by the formula in paragraph (4) of that regulation.]

Textual Amendments

F182 Sch. 3 Pt. 08 para. 9: Sch. 3 Pt. 8 para. 9 renumbered as Sch. 3 Pt. 8 para. 9(1) (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(a)**

F183 Words in Sch. 3 para. 9(1) added (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(b)**

F184 Sch. 3 para. 9(2) added (6.4.2002) by [Social Security \(Contributions\) \(Amendment No.2\) Regulations 2002 \(S.I. 2002/307\)](#), regs. 1(1), **7(3)(c)**

Status: Point in time view as at 06/12/2011.

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

[^{F185}council tax or water or sewerage charges] on accommodation provided for employee's use

10. A payment of, or a contribution towards meeting a person's liability for [^{F186}council tax or water or sewerage charges] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [^{F187}sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], [^{F188}he is not liable to income tax]^{F189} ... in respect of the provision of that accommodation.

Textual Amendments

- F185** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(i)**
- F186** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(i)**
- F187** Words in sch. 3 Pt. 8 para. 10 11 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**
- F188** Words in sch. 3 Pt. 8 para. 10 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(j)(ii)**
- F189** Words in sch. 3 Pt. 8 para. 10 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**

This paragraph does not extend to Northern Ireland.

[^{F190}rates or water or sewerage charges] on accommodation provided for employee's use

11. A payment of, or a contribution towards meeting, a person's liability for [^{F191}rates or water or sewerage charges] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [^{F192}sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], he is not liable to income tax^{F193} ... in respect of the provision of that accommodation.

Textual Amendments

- F190** Words in sch. 3 Pt. 8 para. 11 heading substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(l)**
- F191** Words in sch. 3 Pt. 8 para. 11 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(l)**
- F192** Words in sch. 3 Pt. 8 para. 11 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**
- F193** Words in sch. 3 Pt. 8 para. 11 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(ii)**

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 [^{F194}section 299 of ITEPA 2003 (Crown employees' foreign service allowance)].

Textual Amendments

F194 Words in sch. 3 Pt. 8 para. 12 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(m)**

[^{F195}HM Forces' operational allowance

12A. A payment by the Secretary of State for Defence of an operational allowance to a member of Her Majesty's forces in respect of service in an operational area specified by the Secretary of State for Defence.]

Textual Amendments

F195 Sch. 3 Pt. VIII para. 12A inserted (14.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2006 \(S.I. 2006/2924\)](#), regs. 1, **2(2)**

[^{F196}HM Forces' Council Tax Relief

12B. A payment designated by the Secretary of State for Defence as Council Tax Relief and made by the Secretary of State for Defence to a member of Her Majesty's forces.]

Textual Amendments

F196 Sch. 3 Pt. VIII para. 12B inserted (1.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(a), **4(3)(b)**

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).

Status: Point in time view as at 06/12/2011.

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

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

[^{F197}Experts Seconded to European Commission

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

Textual Amendments

F197 Sch. 3 Pt. 8 para. 15 added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(n)**

[^{F198}Experts seconded to a body of the European Union

- 15A.** A payment in respect of subsistence allowances paid—
- (a) by a body of the European Union that is located in the United Kingdom and listed in the table below;
 - (b) to persons who, because of their expertise in matters relating to the subject matter of the functions of the body, are seconded to the body by their employers.

Bodies of the European Union located in the United Kingdom

The European Medicines Agency

The European Police College

The European Banking Authority]

Textual Amendments

F198 Sch. 3 Pt. VIII para. 15A inserted (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), **7**

[^{F199}Expenses of MPs and other representatives

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

- (a) section 292 (accommodation expenses of MPs);
- (b) section 293 (overnight expenses of other elected representatives);
- (c) section 293A (UK travel and subsistence expenses of MPs);
- (d) section 294 (European travel expenses of MPs and other representatives).]

Textual Amendments

F199 Sch. 3 Pt. VIII para. 16 added (28.2.2011) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2011 \(S.I. 2011/225\)](#), regs. 1, **3**

PART IX

[^{F200}Incentives by way of securities.]

Textual Amendments

F200 Sch. 3 Pt. IX heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(2)**

[^{F201}Certain payments by way of securities, restricted securities and restricted interests in securities, and gains arising from them, disregarded]

1.—[^{F201}(1) Payments by way of securities, restricted securities and restricted interests in securities, and gains arising from them, are disregarded in the calculation of an employed earner's earnings to the extent mentioned in this Part.]

(2) For the purposes of paragraphs 13, 15 and 16—

- (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) “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.

Textual Amendments

F201 Sch. 3 para. 1 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(3)**

Shares in secondary contributor or associated body

^{F202}2.

Textual Amendments

F202 Sch. 3 para. 2 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(4)**

[^{F203}Rights to acquire securities

3. A payment by way of a right to acquire securities.]

Status: Point in time view as at 06/12/2011.

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

F203 Sch. 3 para. 3 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(5)**

“Short” share options granted on or after 6th April 1999

^{F204}**3A.**

Textual Amendments

F204 Sch. 3 para. 3A omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(6)**

Enterprise management incentives

^{F205}**4.**

Textual Amendments

F205 Sch. 3 para. 4 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(6)**

[^{F206}Priority share allocations]

[^{F206}**5.** A payment by way of an allocation of shares in priority to members of the public in respect of which no liability to income tax arises by virtue of section 542 of ITEPA 2003.]

Textual Amendments

F206 Sch. 3 para. 5 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(7)**

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 [^{F207}paragraph 44 of Schedule 2 to ITEPA 2003.]

Textual Amendments

F207 Words in Sch. 3 para. 6 substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(8)**

Textual Amendments

F207 Words in Sch. 3 para. 6 substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(8)**

[^{F208} Shares under share incentive plans

7. A payment by way of an award of shares under a share incentive plan within the meaning of Schedule 2 to ITEPA 2003.

Textual Amendments

F208 Sch. 3 paras. 7-7A heading substituted for Sch. 3 para. 7 (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(9)**

Securities and interests in securities which are not readily convertible assets

7A. A payment by way of the acquisition of securities, interests in securities or securities options in connection with employed earner’s employment if, or to the extent that, what is acquired is not a readily convertible asset.

Here “acquisition” includes acquisition pursuant to an employment-related securities option within the meaning of section 471(5) of ITEPA 2003 as substituted by the Finance Act 2003.]

Textual Amendments

F208 Sch. 3 paras. 7-7A heading substituted for Sch. 3 para. 7 (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(9)**

Shares under approved profit sharing schemes

^{F209}8.

Textual Amendments

F209 Sch. 3 para. 8 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(10)**

[^{F210} Restricted securities and restricted interests in securities

9.—(1) A payment by way of the acquisition of restricted securities, or a restricted interest in securities, where those securities are, or that interest is, employment-related, if no charge to income tax arises under section 425 of ITEPA 2003 other than by virtue of subsection (2) of that section.

This is subject to the following qualification.

(2) This paragraph does not apply if an election has been made as mentioned in subsection (3) of section 425 of ITEPA 2003.

(3) References in this paragraph to section 425 of ITEPA 2003 are to that section as substituted by paragraph 3(1) of Schedule 22 to the Finance Act 2003.]

Status: Point in time view as at 06/12/2011.
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

F211 Sch. 3 para. 9 heading substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(11)**

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

^{F211}**10.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

Convertible shares

^{F211}**11.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

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

^{F211}**12.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

Share option gains by directors and employees

^{F211}**13.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

Shares acquired under options granted before 9th April 1998

^{F211}**14.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

Assignment or release of option

^{F211}**15.**

Textual Amendments

F211 Sch. 3 paras. 10-15 omitted (1.9.2003) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(12)**

^{F212}**Exercise of replacement share options where original option acquired before 6th April 1999**

16.—(1) A gain realised by the exercise of a replacement right to acquire shares in a body corporate where the original right was obtained before 6th April 1999 provided that—

- (a) sub-paragraph (4) is satisfied, and
- (b) paragraph 17 does not apply,

The disregard conferred by this paragraph is subject to the following limitation.

(2) Only the value of the shares acquired by the exercise of the replacement right shall be disregarded.

(3) In this paragraph and paragraph 17—

“the original right” means the right, acquired before 6th April 1999, to acquire shares in a body corporate; and

“replacement right” means a right to acquire shares, obtained, whether as the result of one transaction or a series of transactions, and whether directly or indirectly, in consequence of—

- (a) the assignment or release of the original right; or
- (b) the assignment or release of a right which was itself obtained in consequence of the assignment or release of that right.

(4) This sub-paragraph is satisfied in respect of a transaction through which the replacement right was obtained if **A** is not substantially greater than **R**.

Here—

A is the market value of the shares which may be obtained by the exercise of the right acquired on that occasion, less any consideration which would have to be given on that occasion by or on behalf of the earner if that right were to be exercised immediately after its acquisition (disregarding any restriction on its exercise); and

R is the market value of the shares subject to the right assigned or released on that occasion, immediately before that occasion, less any consideration which would have been required to be given by or on behalf of the earner for the exercise of that right, disregarding any restriction on its exercise, subject to the following qualification.

If a transaction involves only a partial replacement of an earlier right, the amount of the earlier consideration to be deducted in computing **R** shall be proportionately reduced.]

Status: Point in time view as at 06/12/2011.

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

F212 Sch. 3 paras. 16-16A heading substituted for Sch. 3 para. 16 (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(13)**

^{F213} **Payments resulting from exercise, assignment or release of options which are not disregarded by virtue of paragraph 16**

17.—(1) This paragraph applies to a payment—

- (a) made on or after 10th April 2003, and
- (b) which would otherwise fall to be disregarded by virtue of paragraph 16 [^{F214}or 16A] of this Part,

where the market value of the shares has been increased by more than 10% by things done, on or after 6th April 1999, otherwise than for genuine commercial purposes.

(2) For the purposes of sub-paragraph (1) “the shares” includes—

- (a) the shares subject to the right currently being exercised; and
- (b) where the right to acquire shares held on 6th April 1999 has been replaced by a [^{F215}replacement right], includes the shares subject to [^{F216}a replacement right.]

(3) The following are among the things that are, for the purposes of this paragraph, done otherwise than for genuine commercial purposes—

- (a) anything done as part of a scheme or arrangement the main purpose, or one of the main purposes, of which is the avoidance of tax or of contributions under the Act; and
- (b) any transaction between companies which, at the time of the transaction, are members of the same group on terms which are not such as might be expected to be agreed between persons acting at arm’s length.

(4) But sub-paragraph (3)(b) does not apply to a payment for group relief within the meaning given in section 402(6) of the Taxes Act.

(5) In sub-paragraph (3)(b) “group” means a body corporate and its 51% subsidiaries (within the meaning of section 838 of the Taxes Act), and other expressions used in this paragraph which are defined in, or for the purposes of, paragraph 16 have the same meaning here as they have in that paragraph.]

Textual Amendments

F213 Sch. 3 para. 17 added (10.4.2003) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2003 \(S.I. 2003/1059\)](#), regs. 1(1), **4(3)**

F214 Words in Sch. 3 para. 17(1)(b) inserted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(14)(a)**

F215 Words in Sch. 3 para. 17(2)(b) substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(14)(b)(i)**

F216 Words in Sch. 3 para. 17(2)(b) substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **12(14)(b)(ii)**

PART X

MISCELLANEOUS AND SUPPLEMENTAL

Other miscellaneous payments to be disregarded

1.—(1) The payments listed in [^{F217}this Part] 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

F217 Words in Sch. 3 Pt. X para. 1(1) substituted (28.2.2011) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2011 \(S.I. 2011/225\)](#), regs. 1, **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.

[^{F218}Payments connected to amounts within regulation 22B

2A.—(1) A payment (“A”) the subject of which represents, or arises or derives (whether wholly or partly or directly or indirectly) from, an amount (“B”) treated as remuneration under regulation 22B which has previously been included in an employed earner's earnings for the purposes of assessing earnings-related contributions.

(2) Paragraph (1) does not apply to the extent that A exceeds B.

(3) For the purposes of determining whether paragraph (1) applies, A is to be treated as including the value of any payment made before A which represents, or arises or derives (whether wholly or partly or directly or indirectly) from, B.]

Textual Amendments

F218 Sch. 3 Pt. X para. 2A inserted (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **7**

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 [^{F219}relevant employment income]) ^{F220}.

Textual Amendments

F219 Words in Sch. 3 para. 3 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **6**

Status: Point in time view as at 06/12/2011.

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

F220 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 [^{F221}overnight] expenses

4.—^{F222}(1) A payment by way of incidental overnight expenses, in whatever form, which by virtue of section 240 of ITEPA 2003 are not general earnings liable to income tax under that Act.

(2) If a payment is made by way of incidental overnight expenses in connection with a qualifying period, but the amount of that payment (calculated in accordance with section 241 of ITEPA 2003) exceeds the permitted amount, 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.

^{F223}(7) In this paragraph—

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

“the permitted amount” has the meaning given in section 241(3) of ITEPA 2003; and

“qualifying period” has the meaning given in section 240(1)(b) and (4) of ITEPA 2003.]

Textual Amendments

F221 Words in Sch. 3 Pt. 10 para. 4 heading substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004](#) (S.I. 2004/770), regs. 1(1), 28(7)(a)(i)

F222 Sch. 3 Pt. 10 para. 4(1)(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004](#) (S.I. 2004/770), regs. 1(1), 28(7)(a)(ii)

F223 Sch. 3 Pt. 10 para. 7 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004](#) (S.I. 2004/770), regs. 1(1), 28(7)(a)(iii)

Gratuities and offerings

5.—(1) A payment of, or in respect of, a gratuity or offering [^{F224}which—

(a) satisfies the condition in either sub-paragraph (2) or (3); and

(b) is not within sub-paragraph (4) or (5).]

(2) [^{F225}The condition in this sub-paragraph] 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) [^{F226}The condition in this sub-paragraph] is that the secondary contributor does not allocate the payment, directly or indirectly, to the earner.

^{F227}(4) A payment made to the earner by a person who is connected with the secondary contributor is within this sub-paragraph unless—

- (a) it is—
- (i) made in recognition for personal services rendered to the connected person by the earner or by another earner employed by the same secondary contributor; and
 - (ii) similar in amount to that which might reasonably be expected to be paid by a person who is not so connected; or
- (b) the person making the payment does so in his capacity as a tronc-master.

(5) A payment made to the earner is within this sub-paragraph if it is made by a trustee holding property for any persons who include, or any class of persons which includes, the earner.

In this sub-paragraph “trustee” does not include a tronc-master.

(6) A person is connected with the secondary contributor for the purposes of this paragraph if his relationship with the secondary contributor, or where the employer and secondary contributor are different, with either of them, is as described in subsection (2), (3), (4), (5), (6) or (7) of section 839 of the Taxes Act (connected persons).]

Textual Amendments

- F224** Words in Sch. 3 Pt. 10 para. 5(1) substituted (23.2.2004) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2004 \(S.I. 2004/173\)](#), regs. 1, **2(2)**
- F225** Words in Sch. 3 Pt. 10 para. 5(2) substituted (23.2.2004) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2004 \(S.I. 2004/173\)](#), regs. 1, **2(3)**
- F226** Words in Sch. 3 Pt. 10 para. 5(3) substituted (23.2.2004) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2004 \(S.I. 2004/173\)](#), regs. 1, **2(4)**
- F227** Sch. 3 Pt. 10 para. 5(4)-(6) added (23.2.2004) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2004 \(S.I. 2004/173\)](#), regs. 1, **2(5)**

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.

[^{F228}Expenses and other payments not charged to income tax under miscellaneous exemptions

- 8.** A payment which is not charged to tax under any of the following provisions of ITEPA 2003—
- (a) section 245 (travelling and subsistence during public transport strikes);
 - (b) section 246 (transport between work and home for disabled employees: general);
 - (c) section 248 (transport home: late night working and failure of car-sharing arrangements);
 - (d) section 290A (accommodation outgoings of ministers of religion);
 - (e) section 290B (allowances paid to ministers of religion in respect of accommodation outgoings);

Status: Point in time view as at 06/12/2011.

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

(f) section 321 (suggestion awards).]

Textual Amendments

F228 Sch. 3 Pt. X para. 8 substituted (6.4.2010) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2010 \(S.I. 2010/188\)](#), regs. 1, **2(2)**

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) ^{F229} is deductible from the emoluments of the employment chargeable to tax under Schedule E.

Textual Amendments

F229 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. [^{F230}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.]

Textual Amendments

F230 Sch. 3 Pt. X para. 12 revoked (30.10.2007) by [The Social Security \(Contributions\) \(Amendment No. 9\) Regulations 2007 \(S.I. 2007/2905\)](#), regs. 1(1), **2(2)** (with reg. 2(3))

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.

[^{F231} Payments to miners and former miners, etc. in lieu of coal

14.—(1) A payment in lieu of the provision of coal or smokeless fuel, if the employee is—

- (a) a colliery worker;
- (b) a former colliery worker;

and the condition in sub-paragraph (2) is met.

(2) The condition is that the amount of coal or fuel in respect of which the payment is made does not substantially exceed the amount reasonably required for personal use.

(3) That condition is assumed to be met unless the contrary is shown.

(4) In this paragraph, “colliery worker” means a coal miner or any other person employed at or about a colliery otherwise than in clerical, administrative or technical work; and “former colliery worker” shall be construed accordingly.

(5) This paragraph does not apply to Northern Ireland.]

Textual Amendments

F231 Sch. 3 Pt. 10 para. 14 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(7)(e)**

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.

[^{F232} 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

Status: Point in time view as at 06/12/2011.

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

“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

F232 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)**

[^{F233} Student loans

16.—(1) A payment made in accordance with Regulations made under section 186 of the Education Act 2002 in respect of the repayment, reduction or extinguishing of the amounts payable in respect of a loan.

(2) A payment for the purpose of discharging any liability of the earner to income tax for any tax year where the income tax in question is tax chargeable in respect of—

- (a) the payment referred to in paragraph (1), or
- (b) the payment made for the purpose of discharging the income tax liability itself.]

Textual Amendments

F233 and cross-heading added (17.12.2002) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2002 \(S.I. 2002/2924\)](#), regs. 1, **4(b)**

[^{F234} Payment of PAYE tax in respect of notional payment

17. A payment by way of income tax for which the employer is required to account to the Board under section 710(1) of ITEPA 2003 (notional payments: accounting for tax).]

Textual Amendments

F234 Sch. 3 para. 17 and heading added (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **13(b)**

[^{F235} Payments made from the In-Work Emergency Discretion Fund

18. Any In-Work Emergency Discretion Fund payment made to a person pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973.

This paragraph does not apply in Northern Ireland.

Textual Amendments

F235 Sch. 3 Pt. X paras. 18, 19 added (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(4)(b)**

Payments made from the In-Work Emergency Fund

19. Any In-Work Emergency Fund payment made to a person pursuant to arrangements made by the Department of Economic Development under section 1 of the Employment and Training Act (Northern Ireland) 1950.

This paragraph applies only in Northern Ireland.]

Textual Amendments

F235 Sch. 3 Pt. X paras. 18, 19 added (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2008 \(S.I. 2008/607\)](#), regs. 1(3)(b), **4(4)(b)**

[^{F236}Up-Front Childcare Fund payments

20. Any Up-Front Childcare Fund payment made pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973.

This paragraph does not apply to Northern Ireland.]

Textual Amendments

F236 Sch. 3 Pt. X para. 20 added (1.7.2008) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2008 \(S.I. 2008/1431\)](#), regs. 1, **2(2)(b)**

[^{F237}Better off in Work Credit payments

21. Any Better off in Work Credit payment made pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973.

This paragraph does not apply to Northern Ireland.]

Textual Amendments

F237 Sch. 3 Pt. X para. 21 inserted (27.10.2008) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2008 \(S.I. 2008/2624\)](#), regs. 1, **2(2)(b)**

[^{F238}Fees relating to the Protection of Vulnerable Groups (Scotland) Scheme

22. A payment of a fee in respect of an application to join the scheme administered under section 44 of the Protection of Vulnerable Groups (Scotland) Act 2007 (scheme to collate and disclose information about individuals working with vulnerable persons).]

Textual Amendments

F238 Sch. 3 Pt. X para. 22 added (28.2.2011) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2011 \(S.I. 2011/225\)](#), regs. 1, **4(b)**

Status: Point in time view as at 06/12/2011.

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)

[^{F239}Provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003]

Textual Amendments

F239 Sch. 4 heading substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770)*, regs. 1(1), **29(2)**

PART I

GENERAL

Interpretation

1.—[^{F240}(1) In this Schedule the “PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003.

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

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

“allowable pension contributions” means any sum paid by an employee by way of contribution towards a pension fund or scheme which is withheld from the payment of PAYE income and for which a deduction must be allowed from employment income under section 592(7) or 594(1) of the Taxes Act (exempt approved schemes and exempt statutory schemes);

[^{F241}“closed tax year” means any year preceding the current year and cognate expressions shall be construed accordingly;]

“Compensation of Employers Regulations” means the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendments Regulations 1994 and the Statutory Sick Pay Percentage Threshold Order 1995

“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 general earnings and earnings-related contributions or the form issued by the Inland Revenue under paragraph 31 or under regulation 35 of the PAYE Regulations (simplified deduction scheme);

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

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

“employee” means any person in receipt of general earnings;

“employer” means the secondary contributor determined—

(a) by section 7 of the Act;

(b) under regulation 5 of, and Schedule 3 to, the Social Security (Categorisation of Earners) Regulations 1978; or

(c) under regulation 122;

“general earnings has the meaning given in section 7(3) of ITEPA 2003;”;

^{F242}
...

“Inland Revenue” means any officer of the Board of Inland Revenue;

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

“the Reimbursement Regulations” means the Employer’s Contributions Re-imbusement Regulations 1996;

“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;

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

“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;

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

“year” means 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

F240 Sch. 4 para. 1(1)(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **30(2)**

F241 Words in Sch. 4 para. 1(2) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(2)**

F242 Words in Sch. 4 para. 1(2) omitted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(2)**

Multiple employers

[^{F243}2.—(1) If—

(a) an employer has made an election under regulation 98 of the PAYE Regulations to be treated as a different employer in respect of each group of employees specified in the election, and

(b) no improper purpose notice has been given, or if one has been given it has been withdrawn, he shall be treated as having made an identical election for the purposes of this Schedule.

(2) In this paragraph an “improper purpose notice” is a notice issued to the employer stating that it appears to the Inland Revenue that the election is made wholly or mainly for an improper purpose within the meaning of regulation 99(2) of the PAYE Regulations.]

Textual Amendments

F243 Sch. 4 para. 2(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **30(3)**

Status: Point in time view as at 06/12/2011.

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

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 [F244 general earnings] 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 [F245 employee’s general earnings] 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 [F246 those earnings] 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 [F247 those earnings] will be paid.

(4) This paragraph only applies if a direction has been given by the Board under [F248 section 691 of ITEPA 2003] (PAYE: mobile UK workforce)^{F249}.

(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—

(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

F244 Words in Sch. 4 para. 3(1) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **30(4)(a)**

F245 Words in Sch. 4 para. 3(3) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **30(4)(b)(i)**

F246 Words in Sch. 4 para. 3(3)(a) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **30(4)(b)(ii)**

F247 Words in Sch. 4 para. 3(3)(b) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **30(4)(b)(iii)**

F248 Words in Sch. 4 para. 3(4) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **30(4)(c)**

F249 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 [F250 pays] any earnings-related contributions which, under section 6(4) of the Act ^{F251}, another person is liable to pay, his payment of those contributions shall be made as agent for that other person.

Textual Amendments

F250 Word in sch. 4 para. 4 substituted (28.11.2002) by The Social Security (Contributions)(Amendment No. 5) Regulations 2002 (S.I. 2002/2929), regs. 1, 5

F251 This section was substituted by paragraph 2 of Part I of Schedule 9 to the Welfare Reform Act.

[^{F252}Intermediaries

4A.—(1) Where any payment of [^{F253}general earnings] of an employee is made by an intermediary of the employer, the employer shall be treated, for the purposes of this Schedule other than—

- (a) paragraph 7(1),
- (b) paragraph 7(3)(a),
- (c) the references to a subsequent payment of [^{F253}general earnings] or of monetary earnings in paragraph 7(3) and (8), and
- (d) paragraph 7(11),

as making the payment of those [^{F253}general earnings] to the employee.

(2) For the purposes of this paragraph, a payment of [^{F253}general earnings] of an employee is made by an intermediary of the employer if it is made—

- (a) either—
 - (i) by a person acting on behalf of the employer and at the expense of the employer, or
 - (ii) by a person connected with him, or
- (b) by trustees holding property for any persons who include, or class of persons which includes, the employee.

(3) Section 839 of the Taxes Act (connected persons) applies for the purposes of this paragraph.]

Textual Amendments

F252 Sch. 4 para. 4A inserted (28.11.2002) by The Social Security (Contributions)(Amendment No. 5) Regulations 2002 (S.I. 2002/2929), regs. 1, reg. 6

F253 Words in Sch. 4 para. 4A substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **30(5)**

[^{F254}Continuation of proceedings etc.

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

Textual Amendments

F254 Sch. 4 para. 5 substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **30(6)**

Status: Point in time view as at 06/12/2011.

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

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 [^{F255}general earnings] 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 [^{F256}regulation 35 of the PAYE Regulations (simplified deduction scheme)] applies, maintain a deductions working sheet for that employee, and
- (b) may deduct earnings-related contributions in accordance with this Schedule.

[^{F257}(1A) Where a liability to pay retrospective contributions has arisen in respect of an employee, an employer shall amend the relevant deductions working sheet or where necessary prepare one in respect of that employee.]

(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 [^{F258}relevant employment income]) ^{F259} if the election provides for the collection of the amount in respect of which liability is transferred.

Textual Amendments

- F255** Words in Sch. 4 para. 6(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(2)(a)**
- F256** Words in Sch. 4 para. 6(1)(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(2)(b)**
- F257** Sch. 4 para. 6(1A) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(3)**
- F258** Words in Sch. 4 para. 6(3) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(a)**
- F259** 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 [^{F260}general earnings] to the employee, the employer may deduct from those [^{F260}general earnings] the amount of the earnings-related contributions based on those [^{F260}general earnings]^{F261} ... which the employee is liable to pay under section 6(4) of the Act [^{F262}(the “section 6(4)(a) amount”)] .

(2) Where two or more payments of [^{F260}general earnings] fall to be aggregated, the employer may deduct the amount of the earnings-related contributions based on those [^{F260}general earnings], 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.

[^{F263}(3) If the employer—

- (a) on making any payment of [^{F260}general earnings] to an employee does not deduct from those [^{F260}general earnings] the full section 6(4)(a) amount, or
- (b) is treated as making a payment of [^{F260}general earnings] by paragraph 4A,

he may recover, in a case falling within paragraph (a) the amount not so deducted or, in a case falling within paragraph (b) the section 6(4)(a) amount, by deduction from any subsequent payment of [^{F260}general earnings] made by the employer to that employee during [^{F264}the same year and, where the case falls within paragraph (b) [^{F265}or sub-paragraph 4(a) or (f)]]].

This sub-paragraph is subject to sub-paragraphs (4) and (5).]

[^{F266}(3A) Where an amount has been treated as retrospective earnings paid to or for the benefit of an employee, the employer may deduct the retrospective contributions based on those earnings from any payment of general earnings made by him to that employee—

- (a) after the relevant retrospective contributions regulations come into force, and
- (b) during the same and the following year.

This sub-paragraph is subject to sub-paragraph (5).]

(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 [^{F260}general earnings] 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)^{F267};
- (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 [^{F260}general earnings] is made; or
- (d) the [^{F260}general earnings] 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;
^{F268} ...

[^{F269}(e) the employer is treated as making a payment of [^{F260}general earnings] by paragraph 4A][^{F270}; or]

[^{F271}(f) the payment in question is made to a person whose place of employment is outside the United Kingdom and on whose general earnings Class 1 contributions are, but income tax is not, payable.]

(5) For the purposes of sub-paragraphs (3), [^{F272}(3A),] (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 [^{F273}in a case falling within paragraph (a) of any of those sub-paragraphs [^{F274}except sub-paragraph (3A)]] 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.

[^{F275}This is subject to the following qualification.]

[^{F276}(5A) Where a payment—

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- (a) falls within sub-paragraph (4)(e) [F277 or (f)],
- (b) comprises a beneficial interest in [F278 securities], or
- (c) is treated as earnings within the meaning of Part 7 of the Income Tax (Earnings and Pensions) Act 2003,

sub-paragraph (5B) applies.

(5B) If this sub-paragraph applies—

- (a) sub-paragraph (5)(a) shall have effect as if “, but not in excess of,” were omitted; and
- (b) sub-paragraph (8) shall have effect as if at the end there were added “or the following year”]

(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 [F279 section 6(4)(a) amount].

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

- (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.

[F280(8) Where, in the circumstances specified in sub-paragraph (6), the employer—

- (a) does not deduct from the earnings referred to in that sub-paragraph the full section 6(4)(a) amount, or
- (b) is treated as making a payment of [F260 general earnings] by paragraph 4A,

he may recover, in a case falling within paragraph (a) the amount not so deducted or, in a case falling within paragraph (b) the section 6(4)(a) amount, by deduction from any subsequent payment of monetary earnings to that employee, or ex-employee (as the case may be) during the same year.

This sub-paragraph is subject to sub-paragraph (5).]

(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 [F281 securities],
 - (ii) a conditional interest in [F281 securities] or a beneficial interest in convertible [F281 securities] treated as earnings under [F282 regulation 22(5), (6) or (7)] ,
 - (iii) any gain on which the ex-employee is chargeable to tax by virtue of [F283 section 4(4)(a) of the Act]; 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 [F284 section 6(4)(a) amount].

[F285(10)

[F286 ...

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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)

(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 [F287 securities] referred to in of sub-paragraph 9(b)(i) and (ii); or
- (b) the [F287 securities] 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 [F287 securities] 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 [F260 general earnings] which he makes to the employee namely—

- (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 [F288 upper accrual point],
 - [F289(iiiia) earnings which exceed the upper accrual point but do not exceed the current upper earnings limit,]
 - [F290(iv) the sum of the primary Class 1 contributions and secondary Class 1 contributions payable on all the employee’s earnings, other than contributions recovered under sub-paragraph (3); and
 - (v) the primary Class 1 contributions payable on the employee’s earnings;]
 - (vi) any statutory maternity pay;
 - [F291(vii) any ordinary statutory paternity pay;
 - (viiia) any additional statutory paternity pay; and]
 - [F292(viii) any statutory adoption pay.

The amounts to be recorded under sub-paragraphs (iv) and (v) are the amounts of contributions after deducting the amount of any reduction calculated in accordance with section 41(1) to (1B) or section 42A(1) to (2A) of the Pensions Act (“the reduction”), subject to the following qualification.

If the amount of the reduction exceeds the amount of the contributions in respect of which it falls to be made, the amount to be entered under sub-paragraph (v) is nil.]

[F293(c)

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(14) Where 2 or more payments of [^{F260}general earnings] 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 [^{F260}general earnings] he shall record under the name of the employee to whom he pays the [^{F260}general earnings]—

- (a) the date of payment;
- (b) the amount of the [^{F260}general earnings], excluding any allowable [^{F294}pension] contributions; and
- (c) any allowable [^{F294}pension] contributions;

and retain the record for a period of three years after the end of the tax year in which the [^{F260}general earnings] were paid.

Textual Amendments

- F260** Words in Sch. 4 para. 7 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(a)**
- F261** Word in Sch. 4 para. 7(1) omitted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(2)
- F262** Words in Sch. 4 para. 7(1) inserted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(2)
- F263** Sch. 4 para. 7(3) substituted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(3)
- F264** Words in Sch. 4 para. 7(3) substituted (10.6.2003) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2003 \(S.I. 2003/1337\)](#), regs. 1(1), **2(2)**
- F265** Words in Sch. 4 para. 7(3) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(b)**
- F266** Sch. 4 para. 7(3A) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(4)(a)**
- F267** 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](#).
- F268** Word in Sch. 4 para. 7(4)(d) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(c)(i)**
- F269** Sch. 4 para. 7(4)(e) and word inserted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(4)
- F270** Word in sch. 4 para. 7(4)(e) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(ii)**
- F271** Sch. 4 para. 7(4)(f) and word inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(c)(ii)**
- F272** Word in Sch. 4 para. 7(5) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(4)(b)(i)**
- F273** Words in Sch. 4 para. 7(5)(b) inserted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(5)
- F274** Words in Sch. 4 para. 7(5)(b) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(4)(b)(ii)**
- F275** Words in Sch. 4 para. 7(5) added (10.6.2003) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2003 \(S.I. 2003/1337\)](#), regs. 1(1), **2(3)**
- F276** Sch. 4 para. 7(5A)-(5B) inserted (10.6.2003) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2003 \(S.I. 2003/1337\)](#), regs. 1(1), **2(4)**

- F277** Words in Sch. 4 para. 7(5A)(a) added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(d)**
- F278** Word in Sch. 4 para. 7(5A)(b) substituted (1.9.2003) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2003 \(S.I. 2003/2085\)](#), regs. 1, **14(2)**
- F279** Words in Sch. 4 para. 7(6) substituted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(6)
- F280** Sch. 4 para. 7(8) substituted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(7)
- F281** Word in Sch. 4 para. 7(9)(b) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(e)(i)**
- F282** Words in Sch. 4 para. 7(9)(b)(ii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(e)(ii)**
- F283** Words in Sch. 4 para. 7(9)(b)(iii) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(e)(iii)**
- F284** Words in Sch. 4 para. 7(9)(c) substituted (28.11.2002) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, 7(8)
- F285** Sch. 4 para. 7(10) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(f)**
- F286** Sch. 4 para. 7(10) revoked (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 36, **Sch. 1**
- F287** Word in Sch. 4 para. 7(11)(12) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(g)**
- F288** Words in Sch. 4 para. 7(13)(b)(iii) substituted (6.4.2009) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2009 \(S.I. 2009/111\)](#), regs. 1, **4(2)(a)**
- F289** Sch. 4 para. 7(13)(b), (iiia) inserted (6.4.2009) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2009 \(S.I. 2009/111\)](#), regs. 1, **4(2)(b)**
- F290** Sch. 4 para. 7(13)(b)(iv)-(v) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(2)(a)(i)**
- F291** Sch. 4 para. 7(13)(b)(vii)(viia) substituted for Sch. 4 para. 7(13)(b)(vii) (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(2)**
- F292** Sch. 4 para. 7(13)(b)(vii)-(viii) and words inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(2)(a)(ii)**
- F293** Sch. 4 para. 7(13)(c) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(2)(b)**
- F294** Word in Sch. 4 para. 7(15) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(3)(h)**

[^{F295}Records where liability transferred from secondary contributor to employed earner: relevant employment income

8. Where an election has been made for the purposes of paragraph 3B(1) of Schedule 1 to the Act (elections about transfer of liability for secondary contributions in respect of relevant employment income), 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 Inland Revenue under paragraph 3B(1)(b) of that Schedule;

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- (c) the name and address of the secondary contributor who has entered into the election;
- (d) the name of the employed earner; and
- (e) the national insurance number allocated to the employed earner.]

Textual Amendments

F295 Sch. 4 para. 8 heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(b)**

Certificate of contributions paid

9.—(1) Where the employer is required to give the employee a certificate in accordance with [^{F296}regulation 67 of the PAYE Regulations (information to employees about payments and tax deducted (Form P 60))], 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^{F297}, 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 [^{F298}upper accrual point], other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate;
- [^{F299}(ca) the amount of any earnings in respect of which primary Class 1 contributions were payable which exceed the upper accrual point 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;
- [^{F300}(f) the amount of statutory maternity pay paid to the employee;
- [^{F301}(g) the amount of ordinary statutory paternity pay paid to the employee;
- (ga) the amount of additional statutory paternity pay paid to the employee; and]
- (h) the amount of statutory adoption pay paid to the employee;]

and shall enter the amounts under [^{F302}paragraph (e)] under the appropriate category letter indicated by the [^{F303}Inland Revenue].

(2) Where the employer is not required to give the employee a certificate in accordance with [^{F304}regulation 67 of the PAYE Regulations], because no tax has been deducted from the employee's [^{F305}general earnings] during the year concerned^{F306} ..., [^{F307}but the employee—

- (a) has paid, or

(b) is treated, by virtue of section 6A of the Act, as having 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

- F296** Words in Sch. 4 para. 9(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(4)(a)(i)**
- F297** Section 6A was inserted by paragraph 3 of Part I of Schedule 9 to the Welfare Reform Act.
- F298** Words in Sch. 4 para. 9(1)(c) substituted (6.4.2009) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2009 \(S.I. 2009/111\)](#), regs. 1, **4(3)(a)**
- F299** Sch. 4 para. 9(1)(ca) inserted (6.4.2009) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2009 \(S.I. 2009/111\)](#), regs. 1, **4(3)(b)**
- F300** Sch. 4 para. 9(1)(f)-(h) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(3)(a)**
- F301** Sch. 4 para. 9(1)(g)(ga) substituted for Sch. 4 para. 9(1)(g) (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(3)**
- F302** Words in Sch. 4 para. 9(1) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(3)(b)**
- F303** Words in Sch. 4 para. 9(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(4)(a)(ii)**
- F304** Words in Sch. 4 para. 9(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(4)(b)(i)**
- F305** Words in Sch. 4 para. 9(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **31(4)(b)(ii)**
- F306** Words in Sch. 4 para. 9(2) omitted (6.4.2010) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **10**
- F307** Words in Sch. 4 para. 9(2) substituted (10.6.2003) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2003 \(S.I. 2003/1337\)](#), regs. 1(1), **3(2)**

PART III

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

Payment of earnings-related contributions monthly by employer

10.—(1) Subject to ^{F308}sub-paragraph (1A) and] paragraph 11 and 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the ^{F309}Inland Revenue] within 14 days ^{F310}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, within 17 days] of the end of every ^{F311}... tax month.

^{F312}(1A) This paragraph does not apply in respect of amounts of retrospective earnings.]

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of ^{F313}general earnings] paid by the employer in that ^{F314}... 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 ^{F315}general earnings] fall to be aggregated, the employer shall be treated as having deducted from the last of those payments

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the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

Textual Amendments

- F308** Words in Sch. 4 para. 10(1) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(5)(a)**
- F309** Words in Sch. 4 para. 10(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(a)(i)**
- F310** Words in Sch. 4 para. 10(1) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(a)(ii)**
- F311** Word in Sch. 4 para. 10(1) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(a)(iii)**
- F312** Sch. 4 para. 10(1A) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(5)(b)**
- F313** Words in Sch. 4 para. 10(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(b)(i)**
- F314** Word in Sch. 4 para. 10(2) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(b)(ii)**
- F315** Words in Sch. 4 para. 10(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(c)**

Payments of earnings-related contributions quarterly by employer

11.—(1) Subject to [^{F316}sub-paragraph (1A) and] paragraph 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the [^{F317}Inland Revenue] within 14 days of the end of every ^{F318}... tax quarter [^{F319}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, within 17 days of the end of every 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

^{F320}(b)

[^{F321}(1A) This paragraph does not apply in respect of amounts of retrospective earnings.]

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of [^{F322}general earnings] paid by the employer in that ^{F323}... 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 [^{F324}of general earnings] 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.

[^{F325}(4) The condition specified in this sub-paragraph is that for [^{F326}tax months] falling within the current year, the average monthly amount found by the formula below will be less than £1500.

The formula is—

$$[\sup{F327}(N + P + L + S) - (SP + CD)]$$

The expressions used in the formula have the following values.

N is the amount which would be payable to the [^{F328}Inland Revenue] under the Social Security Contributions and Benefits Act 1992 and these Regulations but disregarding—

- (a) any amount of secondary Class 1 contributions in respect of which liability has been transferred to the employed earner by an election made jointly by the employed earner and the secondary contributor for the purpose of paragraph 3B(1) of Schedule 1 to the Act (transfer of liability to be borne by the earner); and
- (aa) [^{F329}any amount payable in respect of retrospective earnings;]
- (c) ^{F330} ...

[^{F331}“P” is the amount which would be payable to HMRC under regulation 68 of the PAYE Regulations but disregarding any amount payable in respect of retrospective employment income (within the meaning of regulation 2 of those Regulations);]

L is the amount which would be payable to the [^{F328}Inland Revenue] under regulation 39(1) of the Education (Student Loans) (Repayment) Regulations 2000 (payment of repayments deducted to the Inland Revenue) if the reduction referred to in paragraph (3) of that regulation ^{F332}...were disregarded.

S is the sum of the amounts which the employer would be liable to deduct, under section 559 of the Taxes Act and the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993, from payments made by him.

^{F333} ...

SP is the amount—

- (a) recoverable by the employer from [^{F334}the Inland Revenue], or
- (b) deductible from amounts for which the employer would otherwise be accountable to [^{F334}the Inland Revenue],

in respect of payments to his employees by way of statutory sick pay, statutory maternity pay, [^{F335}ordinary statutory paternity pay, additional statutory paternity pay] and statutory adoption pay.

CD is the amount which would be deducted by others from sums due to the employer, in his position as a sub-contractor, under section 559 of the Taxes Act.]

Textual Amendments

- F316** Words in Sch. 4 para. 11(1) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(6)(a)**
- F317** Words in Sch. 4 para. 11(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(3)(a)(i)**
- F318** Word in Sch. 4 para. 11(1) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(3)(a)(ii)**
- F319** Words in Sch. 4 para. 11(1) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(3)(a)(iii)**
- F320** Sch. 4 para. 11(1)(b) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(3)(a)(iv)**
- F321** Sch. 4 para. 11(1A) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(6)(b)**
- F322** Words in Sch. 4 para. 11(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(3)(b)(i)**

Status: Point in time view as at 06/12/2011.

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

- F323** Word in Sch. 4 para. 11(2) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(b)(ii)**
- F324** Words in Sch. 4 para. 11(3) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(c)**
- F325** Sch. 4 para. 11(4) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(4)**
- F326** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(i)**
- F327** Words in Sch. 4 para. 11(4) substituted (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(a)**
- F328** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(ii)**
- F329** Sch. 4 para. 11(4)(aa) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(c)(i)**
- F330** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(b)**
- F331** Words in Sch. 4 para. 11(4) substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(c)(ii)**
- F332** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(d)**
- F333** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(e)**
- F334** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(iv)**
- F335** Words in Sch. 4 para. 11(4) substituted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(4)**

[^{F336}Payments of earnings-related contributions in respect of retrospective earnings]

11A.—(1) This paragraph applies where there are retrospective earnings in respect of which contributions (whether primary or secondary contributions) are payable.

(2) The employer shall pay the contributions referred to in sub-paragraph (1) to HMRC within 14 days or, if payment is made in respect of the current year by an approved method of electronic communications, 17 days of the end of the tax month immediately following the tax month in which the relevant retrospective contributions regulations came into force.]

Textual Amendments

- F336** Sch. 4 para. 11A inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(7)**

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

12.—[^{F337}(1) The Inland Revenue shall give a receipt to the employer for the total amount paid under paragraph [^{F338}10, 11 or 11A] if so requested, but if a receipt is given for the total amount of earnings-related contributions and any tax paid at the same time, a separate receipt need not be given for earnings-related contributions.]

(2) Subject to sub-paragraph (3), if the employer has paid to the [^{F339}Inland Revenue] on account of earnings-related contributions under paragraph [^{F338}10, 11 or 11A] 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)^{F340}, the amounts which he is liable to pay subsequently in respect of other payments of [^{F341}general earnings] 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 [^{F341}general earnings] 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

- F337** Sch. 4 para. 12(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(a)**
- F338** Words in Sch. 4 para. 12 substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(8)**
- F339** Words in Sch. 4 para. 12(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(b)(i)**
- F340** S.I. 1990/536.
- F341** Words in Sch. 4 para. 12(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(b)(ii)**

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 [^{F342}Inland Revenue] not later than 19th October [^{F343}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, not later than 22nd 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 [^{F342}Inland Revenue] 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 [^{F342}Inland Revenue] under paragraph 10 or 11 for any ^{F344}... tax period in the same year.

Textual Amendments

- F342** Words in Sch. 4 para. 13 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(b)**
- F343** Words in Sch. 4 para. 13(1) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(a)**
- F344** Word in Sch. 4 para. 13(2) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(c)**

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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)

Employer failing to pay earnings-related contributions

14.—(1) If within [^{F345}17 days] of the end of any ^{F346}... tax period the employer has paid no amount of earnings-related contributions to the [^{F347}Inland Revenue] under paragraph 10 or 11 for that ^{F346}... tax period and the [^{F347}Inland Revenue] is unaware of the amount, if any, which the employer is liable so to pay, the [^{F347}Inland Revenue] 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 [^{F347}Inland Revenue] under that paragraph in respect of the ^{F346}... tax period in question.

(2) Where a notice given by the [^{F347}Inland Revenue] under sub-paragraph (1) extends to two or more consequent income tax periods, the provisions of this Schedule shall have effect as if those ^{F346}... tax periods were one ^{F346}... tax period.

(3) If the [^{F347}Inland Revenue] is not satisfied that an amount of earnings-related contributions paid ^{F348}... under paragraph 10 or 11 for any ^{F346}... tax period is the full amount which the employer is liable to pay ^{F348}..., the [^{F347}Inland Revenue] may give a notice under sub-paragraph (1) despite the payment of that amount.

Textual Amendments

F345 Words in Sch. 4 para. 14(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(a)**

F346 Word in Sch. 4 para. 14 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(c)**

F347 Words in Sch. 4 para. 14 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(b)**

F348 Words in Sch. 4 para. 14(3) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(d)**

Specified amount of earnings-related contributions payable by the employer

15.—(1) If after [^{F349}17 days] following the end of any ^{F350}... tax period the employer has paid no amount of earnings-related contributions to [^{F351}HMRC] under paragraph 10 or 11 for that ^{F350}... tax period and there is reason to believe that the employer is liable to pay such contributions, [^{F351}HMRC], upon consideration of the employer's record of past payments [^{F352}whether of earnings-related contributions or of combined amounts,] may to the best of [^{F353}their judgment] specify the amount of earnings-related contributions [^{F354}or of a combined amount] which [^{F355}they consider] the employer is liable to pay and give notice to him of that amount.

[^{F356}(1A) For the purposes of this paragraph “combined amount” is an amount which includes earnings-related contributions due under these regulations and one or more of the following—

- (a) tax due under the PAYE Regulations;
- (b) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005;
- (c) payments of repayments of student loans due under the Education (Student Loans) (Repayment) Regulations 2000.]

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount ^{F357}... 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 [^{F358} or as including an amount of earnings-related contributions] which the employer was liable to pay for that ^{F350}... tax period in accordance with paragraph 10 or 11; and
- (b) may be certified by [^{F359}HMRC].
- (3) The provisions of sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer pays to [^{F360}HMRC] the full amount of earnings-related contributions which the employer is liable to pay under paragraph 10 or 11 for that ^{F350}... tax period, or the employer satisfies [^{F360}HMRC] that no amount of such contributions is due.
- (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 [^{F361}HMRC] 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 ^{F350}... tax periods, a notice may be given by [^{F362}HMRC] under sub-paragraph (1) which extends to two or more consecutive ^{F350}... tax periods, and this Schedule shall have effect as if those ^{F350}... tax periods were the latest ^{F350}... tax period specified in the notice.
- (6) A notice may be given by [^{F363}HMRC] under sub-paragraph (1) notwithstanding that an amount of earnings-related contributions has been paid ^{F364}... by the employer under paragraph 10 or 11 for any ^{F350}... tax period, if, after seeking the employer's explanation as to the amount of earnings-related contributions paid, [^{F363}HMRC] is not satisfied that the amount so paid is the full amount which the employer is liable to pay ^{F364}... 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 [^{F363}HMRC] that no further amount of earnings-related contributions is due for the relevant ^{F350}... tax period.
- (7) Where, during the period allowed in a notice given by [^{F365}HMRC] under sub-paragraph (1), the employer claims, but does not satisfy [^{F365}HMRC], that the payment ^{F366}... made in respect of any ^{F350}... tax period specified in the notice is [^{F367} or includes] the full amount of earnings-related contributions he is liable to pay to [^{F365}HMRC] for that period, the employer may require [^{F365}HMRC] to inspect the employer's documents and records as if [^{F365}HMRC] had called upon the employer to produce those documents and records in accordance with [^{F368}Schedule 36 to the Finance Act 2008 (information and inspection powers) and the provisions of paragraph 26A] shall apply in relation to that inspection, and the notice given by [^{F365}HMRC] 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 [^{F369}HMRC] under it [^{F370} whether separately or as part of a combined amount] and that amount exceeds the amount which he would have been liable to pay in respect of that ^{F350}... 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 [^{F369}HMRC] under paragraph 10 or 11 for any subsequent ^{F350}... 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.

Status: Point in time view as at 06/12/2011.

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

- F349** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(a)(i)**
- F350** Word in Sch. 4 para. 15 omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(c)**
- F351** Word in Sch. 4 para. 15(1) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(1)(a)**
- F352** Words in Sch. 4 para. 15(1) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(1)(b)**
- F353** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(a)(ii)**
- F354** Words in Sch. 4 para. 15(1) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(1)(c)**
- F355** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(a)(iii)**
- F356** Sch. 4 para. 15(1A) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(2)**
- F357** Words in Sch. 4 para. 15(2) omitted (6.4.2008) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(a)**
- F358** Words in Sch. 4 para. 15(2)(a) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(b)**
- F359** Word in Sch. 4 para. 15(2)(b) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(c)**
- F360** Word in Sch. 4 para. 15(3) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(4)**
- F361** Word in Sch. 4 para. 15(4) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(5)**
- F362** Word in Sch. 4 para. 15(5) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(6)**
- F363** Word in Sch. 4 para. 15(6) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(7)**
- F364** Words in Sch. 4 para. 15(6) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(d)**
- F365** Word in Sch. 4 para. 15(7) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(a)**
- F366** Words in Sch. 4 para. 15(7) omitted (6.4.2008) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(b)**
- F367** Words in Sch. 4 para. 15(7) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(c)**
- F368** Words in Sch. 4 para. 15(7) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2009 (S.I. 2009/600), regs. 1(1), **8(3)**
- F369** Word in Sch. 4 para. 15(8) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(9)(a)**
- F370** Words in Sch. 4 para. 15(8) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(9)(b)**

Recovery of earnings-related contributions or Class 1B contributions

16.—(1) The ^{F371}... Tax Acts and any regulations under^{F372} ^{F373}section 684 of ITEPA 2003 (PAYE regulations)] 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 [^{F374}HMRC] for any ^{F371}... tax period in accordance with paragraph 10 or 11 or which he is treated as liable to [^{F374}HMRC][^{F375}whether separately or as part of a combined amount] for any ^{F371}... tax period under paragraph 15; or
- (b) any amount of Class 1B contributions which an employer is liable to pay to the [^{F374}HMRC] 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 [^{F376}as employment income under ITEPA 2003].

(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 [^{F377}other component of a combined amount] 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 [^{F378}HMRC] for any ^{F371}... tax period;
- (b) Class 1B contributions which the employer is liable to pay to [^{F378}HMRC] 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 [^{F379}other component of a combined amount] which the employer is liable to pay to [^{F378}HMRC] for any ^{F371}... tax period,

without specifying the respective amount of those contributions and of [^{F380}other component of a combined amount], 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 ^{F381} (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 [^{F382}other component of the combined amount] which the employer is liable to pay to [^{F383}HMRC] for any ^{F371}... 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 ^{F371}... 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; ^{F384}...
- (c) tax which the employer is liable to pay for any ^{F371}... tax period in respect of each of his several employees.

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- [^{F385}(d) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005; or
(e) payments of repayments of student loans due under the Education (Student Loans) (Repayment) Regulations 2000.]

[^{F386}(6) For the purposes of this paragraph “combined amount” has the meaning given in paragraph 15(1A).]

Textual Amendments

- F371** Word in Sch. 4 para. 16 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(8)(c)**
- F372** 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 \(c. 36\)](#).
- F373** Words in Sch. 4 para. 16(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(8)(a)(i)**
- F374** Word in Sch. 4 para. 16(1) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(1)(a)**
- F375** Words in Sch. 4 para. 16(1)(a) inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(1)(b)**
- F376** Words in Sch. 4 para. 16(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(8)(a)(ii)**
- F377** Words in Sch. 4 para. 16(2) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(2)**
- F378** Word in Sch. 4 para. 16(3) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(3)(c)**
- F379** Words in Sch. 4 para. 16(3)(d) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(3)(a)**
- F380** Words in Sch. 4 para. 16(3) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(3)(b)**
- F381** 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 \(S.I. 1991/724\)](#).
- F382** Words in Sch. 4 para. 16(4) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(4)(a)**
- F383** Word in Sch. 4 para. 16(4) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(4)(b)**
- F384** Word in Sch. 4 para. 16(5)(b) omitted (6.4.2008) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(5)(a)**
- F385** Sch. 4 para. 16(5)(d)(e) added (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(5)(b)**
- F386** Sch. 4 para. 16(6) added (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **5(6)**

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

17.—(1) [^{F387}Subject to [^{F388}sub-paragraph (4A) and] paragraph 21], where, in relation to the year ended 5th April 1993 or any subsequent year, an employer has not—

- (a) within 14 days [^{F389}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, 17 days] of the end of

the year paid an earnings-related contribution which he is liable to pay in respect of that year; or

- (b) paid a Class 1B contribution by 19th October ^{F390}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, not later than 22nd 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 ^{F391}HMRC].

(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^{F392};

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

- (i) an earnings-related contribution, the 14th day ^{F393}or, if payment was made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 17th day] after the end of the year in respect of which it was due;

- (ii) a Class 1B contribution, the 19th October ^{F394}or, if payment was made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 22nd October] next following the year in respect of which it was due.

- ^{F395}(iii) a contribution payable in respect of retrospective earnings relating to a tax year which is closed at the time that the relevant retrospective contributions regulations come into force, the 14th day after the end of the tax month immediately following the tax month in which those regulations came into force.]

(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^{F396}.

^{F397}(4A) Where an employer has not paid contributions in respect of retrospective earnings relating to a closed tax year by the date set out in paragraph 11A, 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.]

^{F398}(5) A certificate of ^{F399}HMRC] that, to the best of their knowledge and belief, any amount of interest payable under this paragraph has not been paid by an employer or employee is sufficient evidence that the amount mentioned in the certificate 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.]

^{F400}(6) HMRC may prepare a certificate certifying the total amount of interest payable in respect of the whole or any component of a combined amount without specifying what component of the combined amount the interest relates to.

Sub-paragraph (5) shall apply, with any necessary modifications, to the certificate.

(7) For the purposes of this paragraph “combined amount” has the meaning given in paragraph 15(1A).]

Textual Amendments

F387 Words in Sch. 4 para. 17(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(a)(i)**

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- F388** Words in Sch. 4 para. 17(1) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(9)(a)**
- F389** Words in Sch. 4 para. 17(1)(a) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(a)(ii)**
- F390** Words in Sch. 4 para. 17(1)(b) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(a)(iii)**
- F391** Word in Sch. 4 para. 17(2) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **6(1)**
- F392** Section 10A was inserted by section 53 of the [Social Security Act 1998 \(c. 14\)](#).
- F393** Words in Sch. 4 para. 17(3)(b)(i) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(c)(i)**
- F394** Words in Sch. 4 para. 17(3)(b)(ii) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(c)(ii)**
- F395** Sch. 4 para. 17(3)(b)(iii) added (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(9)(b)**
- F396** 1882 c. 61. Section 92 was amended by sections 3(1) and (3) and 4(4) of the [Banking and Financial Dealings Act 1971 \(c. 80\)](#).
- F397** Sch. 4 para. 17(4A) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(9)(c)**
- F398** Sch. 4 para. 17(5) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(d)**
- F399** Word in Sch. 4 para. 17(5) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **6(2)**
- F400** Sch. 4 para. 17(6)(7) added (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **6(3)**

[^{F401}Application of paragraphs 16 and 17 in cases of wilful failure to pay

17A.—(1) If regulation 86(1)(a) applies paragraphs 16 and 17 shall apply to the employed earner to the extent of the primary contribution which the secondary contributor wilfully failed to pay.

(2) For the purpose of sub-paragraph (1) any reference in paragraph 16 and 17 to an employer shall be construed as a reference to the employed earner.]

Textual Amendments

- F401** Sch. 4 para. 17A inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(10)**

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 [^{F402}if]—

(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 [^{F403}52, 52A or 55].

Textual Amendments

F402 Word in Sch. 4 para. 19 inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(10)**

F403 Words in Sch. 4 para. 19(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(11)**

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;

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- (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 [^{F404}relevant employment income; 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 ^{F405}.

(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

F404 Words in Sch. 4 para. 21(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), 7(c)

F405 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) [^{F406}Before 20th May following the end of the year the employer shall render to [^{F407}HMRC] in such form as they 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 [^{F407}HMRC] 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 [^{F408}sub-paragraphs (i) to (v)] 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 [^{F409}(iia)],

^{F410}(ii)

^{F411}(iii)

- (d) the total amount of any statutory maternity pay paid during the year, ^{F412}...

- [^{F413}(da) the total amount of [^{F414}ordinary statutory paternity pay] paid during the year;
- (daa) [^{F415}the total amount of additional statutory paternity pay paid during the year;]
- (db) the total amount of statutory adoption 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 [^{F407}HMRC] 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 [^{F407}HMRC] 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; ^{F416} ...
- [^{F417}(da) in respect of statutory paternity pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the [^{F418}ordinary statutory paternity pay] and Statutory Adoption Pay (Administration) Regulations 2002;
- (daa) [^{F419}in respect of additional statutory paternity pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the Additional Statutory Paternity (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations 2010;]
- (db) in respect of statutory adoption pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002; and]
- (e) the total amount deducted under regulation 8 of the Reimbursement Regulations in respect of all his qualifying employees in that year.

[^{F420}(2A) Where a liability arises to pay contributions in respect of retrospective earnings relating to a closed tax year, the employer shall render a replacement return, or where necessary prepare one, in respect of the employee for that closed tax year before 20th May following the end of the year in which the relevant retrospective contributions regulations came into force, in accordance with paragraphs (a) to (c) of sub-paragraph (1), setting out the revised earnings and earnings-related contributions.

(2B) The return required by sub-paragraph (2A) shall include a statement and declaration in a form prescribed by HMRC containing a list of all deductions working sheets in accordance with paragraph 6(1A) of this Schedule in respect of that year, and shall also include a certificate showing—

- (a) the total amount of earnings-related contributions originally payable (in accordance with sub-paragraph (2)(a)) in respect of each employee to whom sub-paragraph (2A) applies;
- (b) the total amount of earnings-related contributions originally payable (in accordance with sub-paragraph (2)(b)) in respect of all employees to whom sub-paragraph (2A) applies;
- (c) the total amount of revised earnings-related contributions payable in respect of each of those employees;

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- (d) the total amount of revised earnings-related contributions payable in respect of all those employees,
- (e) the difference between the amount certified in paragraph (b) and paragraph (d) of this sub-paragraph in respect of all of those employees;
- (f) in relation to any contracted-out employment the number notified by HMRC on the relevant contracting-out certificate as the employer's number.]
- (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, [F421the declarations] and [F422the certificates] referred to in [F423sub-paragraphs (2) and (2B)] 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 [F407HMRC] the total amount of earnings-related contributions which he is liable so to pay, the [F407HMRC] 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), [F424the returns referred to in sub-paragraphs (1) and (2A)] may be made in such other form as [F407HMRC] and the employer approve, and in that case—
- (a) sub-paragraphs (2) to (5) shall not apply; and
- (b) the making of [F425the returns] shall be subject to such conditions as [F407HMRC] may direct as to the method of making it.
- (7) [F426Section 98A of the Taxes Management Act 1970 (special penalties in the case of certain returns) and Schedule 24 to the Finance Act 2007 (penalties for errors) as that Schedule applies to income tax returns] 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) [F427and (2A)].

Textual Amendments

- F406** Words in Sch. 4 para. 22(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(12)(a)**
- F407** Word in Sch. 4 para. 22 substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(11)**
- F408** Words in Sch. 4 para. 22(1)(c)(i) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(a)(i)**
- F409** Word in Sch. 4 para. 22(1)(c)(i) substituted (6.4.2009) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2009 \(S.I. 2009/111\)](#), regs. 1, **4(4)**
- F410** Sch. 4 para. 22(1)(c)(ii) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(a)(ii)**
- F411** Sch. 4 para. 22(1)(c)(iii) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(a)(ii)**

- F412** Word in Sch. 4 para. 22(1)(d) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(b)**
- F413** Sch. 4 para. 22(1)(da)-(db) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(b)**
- F414** Words in Sch. 4 para. 22(1)(da) substituted (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(5)(a)**
- F415** Sch. 4 para. 22(1)(daa) inserted (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(5)(b)**
- F416** Word in Sch. 4 para. 22(2)(d) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(c)**
- F417** Sch. 4 para. 22(2)(da)-(db) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **16(5)(c)**
- F418** Words in Sch. 4 para. 22(2)(da) substituted (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(5)(c)**
- F419** Sch. 4 para. 22(2)(daa) inserted (14.11.2010) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2010 \(S.I. 2010/2450\)](#), regs. 1, **4(5)(d)**
- F420** Sch. 4 para. 22(2A)(2B) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(12)**
- F421** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(13)(a)**
- F422** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(13)(b)**
- F423** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(13)(c)**
- F424** Words in Sch. 4 para. 22(6) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(14)(a)**
- F425** Words in Sch. 4 para. 22(6)(b) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(14)(b)**
- F426** Words in Sch. 4 para. 22(7) substituted (1.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(a), **7(a)**
- F427** Words in Sch. 4 para. 22(7) added (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(15)**

[^{F428}Additional return by employer at end of year where liability transferred to employed earner: elections under paragraph 3B(1) of Schedule 1 to the Act.]

23.—(1) This paragraph applies where—

- (a) secondary Class 1 contributions are payable in respect of [^{F429}relevant employment income; 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) [^{F430}Before 7th July after the end of the year the employer shall deliver to the Inland Revenue], 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

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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)

- (c) the date on which payment of the amount of the transferred liability was made to the [^{F431}Inland Revenue].

Textual Amendments

- F428** Sch. 4 para. 23 heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(d)**
- F429** Words in Sch. 4 para. 23(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(e)**
- F430** Words in Sch. 4 para. 23(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(13)(b)**
- F431** Words in Sch. 4 para. 23(3)(c) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(13)(c)**

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 [^{F432}Inland Revenue] in such form as the [^{F432}Inland Revenue] 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 [^{F433}general earnings] apportioned to each such period in the voyage period;
- (c) the appropriate category letter for each apportionment of [^{F433}general earnings];
- (d) the amounts of all the earnings-related contributions payable on each apportionment of [^{F433}general earnings] 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 [^{F433}general earnings];
- (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 [^{F432}Inland Revenue] 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 [^{F433}general earnings].

Textual Amendments

- F432** Words in Sch. 4 para. 24 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(14)(a)**

F433 Words in Sch. 4 para. 24 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(14)(b)**

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 ^{F434}... tax month in accordance with article 2 of the Statutory Sick Pay Percentage Threshold Order 1995 ^{F435} (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 ^{F434}... 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 ^{F434}... tax year.

Textual Amendments

F434 Word in Sch. 4 para. 25 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(15)**

F435 S.I. 1995/512.

[^{F436}Retention by employer of contribution and election records

26.—(1) An employer must keep and preserve all contribution records which are not required to be sent to HMRC by other provisions in these Regulations for not less than—

- (a) three years after the end of the tax year to which they relate; or
- (b) for documents or records relating to information about the amounts of Class 1A and Class 1B contributions, three years after the end of the year in which a contribution became payable.

(2) The duty under paragraph (1) may be discharged by preserving the contribution records in any form or by any means.

(3) 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, the records which the secondary contributor is obliged by paragraph 8 to maintain shall be retained by the secondary contributor throughout the period for which the election is in force and for six years after the end of that period.

(4) In this paragraph “contribution records” means wages sheets, deductions working sheets (other than deductions working sheets issued under regulation 35 of the PAYE Regulations (simplified deduction schemes: records)) and other documents or records relating to—

- (a) the calculation of payment of earnings to the employer's employees or the amount of the earnings-related contributions payable for those earnings;
- (b) the amount of any Class 1A contributions or Class 1B contributions payable by the employer; and
- (c) any information about the amounts of Class 1A and Class 1B contributions.

(5) 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); and

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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)

- (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.

Textual Amendments

F436 Sch. 4 para. 26-26A substituted for Sch. 4 para. 26 (1.4.2009) (with effect in accordance with reg. 1(2) (a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(4)**

Certificate of employer's liability to pay contributions after inspection of documents

26A.—(1) An officer of Revenue and Customs may, by reference to the information obtained from an inspection of the documents and records produced under Schedule 36 to the Finance Act 2008 (information and inspection powers), and on the occasion of each inspection, prepare a certificate showing—

- (a) the amount of earnings-related contributions which it appears that the employer is liable to pay to HMRC, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations for the years or tax periods covered by the inspection; or
- (b) the amount of any Class 1B contributions which it appears that the employer is liable to pay to HMRC 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 HMRC or, to the best of the officer's knowledge and belief, to any other person to whom it might lawfully be paid.

(2) The production of a certificate mentioned in sub-paragraph (1) shall, unless the contrary is proved, be sufficient evidence that the employer is liable to pay to HMRC in respect of the years or, as the case may be, 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.

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

- (4) For the purposes of this paragraph “employer” has the meaning given by paragraph 26(5).]

Textual Amendments

F436 Sch. 4 para. 26-26A substituted for Sch. 4 para. 26 (1.4.2009) (with effect in accordance with reg. 1(2) (a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(4)**

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 [^{F437}general earnings] on behalf of another person, by the person succeeding him or, if no person succeeds him, the person on whose behalf he paid [^{F437}general earnings].

Textual Amendments

F437 Words in Sch. 4 para. 27 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(17)**

Succession to a business, etc

28.—(1) This paragraph applies where there has been a change in the employer from whom an employee receives [^{F437}general earnings] 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 [^{F438}the employee after], the change took place, or of any corresponding employer's earnings-related contributions.

Textual Amendments

F437 Words in Sch. 4 para. 27 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(17)**

F438 Words in Sch. 4 para. 28(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(18)**

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 [^{F439}Inland Revenue] 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 [^{F439}Inland Revenue], and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.

Textual Amendments

F439 Words in Sch. 4 para. 29 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(19)**

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[^{F440}PART 3A

DEBTS OF MANAGED SERVICE COMPANIES

Textual Amendments

F440 Sch. 4 Pt. 3A inserted (6.8.2007) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2007 \(S.I. 2007/2068\)](#), regs. 1, 2

Interpretation of this Part

29A.—(1) In this Part of this Schedule—

“HM Revenue and Customs” means Her Majesty’s Revenue and Customs;

“lower amount” means the amount mentioned in paragraph 29C(5);

“managed service company” has the meaning given by section 61B of ITEPA;

“paragraph (b) associate” means a person who—

(a) is within section 688A(2)(d), and

(b) is within that provision by virtue of a connection with a person who is within section 688A(2)(b);

“paragraph (c) associate” means a person who—

(a) is within section 688A(2)(d), and

(b) is within that provision by virtue of a connection with a person who is within section 688A(2)(c);

“qualifying period” means a tax period beginning on or after 6th August 2007;

“relevant contributions debt” means a debt specified in paragraph 29B;

“specified amount” means the amount mentioned in paragraph 29C(1)(b);

“transfer notice” means the notice mentioned in paragraph 29C(4);

“transferee” means the person mentioned in paragraph 29C(4).

(2) In this Part of this Schedule references to section 688A, however expressed, are references to section 688A of ITEPA.

Relevant contributions debts of managed service companies

29B.—(1) A managed service company has a relevant contributions debt if—

(a) a managed service company must pay an amount of contributions for a qualifying period, and

(b) one of conditions A to E is met.

(2) Condition A is met if—

(a) a decision has been made in accordance with section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 that an amount of Class 1 National Insurance contributions is due in respect of a qualifying period, and

(b) any part of the amount has not been paid within 14 days from the date on which the decision became final and conclusive.

(3) Condition B is met if—

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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) an employer delivers a return under paragraph 22(1) (return by employer at end of year) for the tax year 2007-08, or any later tax year, showing an amount of total contributions deducted by the employer for that tax year,
 - (b) HM Revenue and Customs prepare a certificate under paragraph 22(5) (certificate that contributions specified in return under paragraph 22(1) remain unpaid) showing how much of that amount remains unpaid, and
 - (c) any part of that amount remains unpaid at the end of a period of 14 days beginning with the date on which the certificate is prepared.
- (4) Condition C is met if—
- (a) HM Revenue and Customs prepare a certificate under paragraph 14(1) (employer failing to pay earnings-related contributions) showing an amount of contributions which the employer is liable to pay for a qualifying period, and
 - (b) any part of that amount remains unpaid at the end of a period of 14 days beginning with the date on which the certificate is prepared.
- (5) Condition D is met if—
- (a) HM Revenue and Customs serve notice on an employer under paragraph 15(1) (specified amount of earnings-related contributions payable by the employer) requiring payment of the amount of Class 1 contributions which they consider the employer is liable to pay, and
 - (b) any part of that amount remains unpaid at the end of a period of 14 days beginning with the date on which the notice is prepared.
- (6) Condition E is met if—
- (a) HM Revenue and Customs prepare a certificate under [^{F441}paragraph 26A (certificate of employer's liability to pay contributions after inspection of documents)] showing an amount of contributions which it appears that the employer is liable to pay for a qualifying period,
 - (b) HM Revenue and Customs make a written demand for payment of that amount of contributions, and
 - (c) any part of that amount remains unpaid at the end of a period of 14 days beginning with the date on which the written demand for payment is made.

Textual Amendments

F441 Words in [Sch. 4 para. 29B\(6\)\(a\)](#) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(5)**

Transfer of debt of managed service company

29C.—(1) This paragraph applies if—

- (a) a managed service company has a relevant contributions debt, and
- (b) an officer of Revenue and Customs is of the opinion that the relevant contributions debt or a part of the relevant contributions debt (the “specified amount”) is irrecoverable from the managed service company within a reasonable period.

(2) HM Revenue and Customs may make a direction authorising the recovery of the specified amount from the persons specified in section 688A(2) (managed service companies: recovery from other persons).

Status: Point in time view as at 06/12/2011.

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

(3) Upon the making of a direction under sub-paragraph (2), the persons specified in section 688A(2) become jointly and severally liable for the relevant contributions debt, but subject to what follows.

(4) HM Revenue and Customs may not recover the specified amount from any person in accordance with a direction made under sub-paragraph (2) until they have served a notice (a “transfer notice”) on the person in question (the “transferee”).

(5) If an officer of Revenue and Customs is of the opinion that it is appropriate to do so, HM Revenue and Customs may accept an amount less than the specified amount (the “lower amount”) from a transferee; but this acceptance shall not prejudice the recovery of the specified amount from any other transferee.

(6) HM Revenue and Customs may not serve a transfer notice on a person mentioned in section 688A(2)(c), or on a paragraph (c) associate, if the relevant contributions debt is incurred before 6th January 2008.

(7) HM Revenue and Customs may not serve a transfer notice on a person mentioned in section 688A(2)(c), or on a paragraph (c) associate, unless an officer of Revenue and Customs certifies that, in his opinion, it is impracticable to recover the specified amount from persons mentioned in paragraphs (a) and (b) of section 688A(2) and from paragraph (b) associates.

(8) In determining, for the purposes of sub-paragraph (7), whether it is impracticable to recover the specified amount from the persons mentioned in paragraphs (a) and (b) of section 688A(2) and from paragraph (b) associates the officer of Revenue and Customs may have regard to all managed service companies in relation to which a person is a person mentioned in paragraph (a) or (b) of section 688A(2) or a paragraph (b) associate.

(9) In determining which of the persons mentioned in section 688A(2)(c) and which of the paragraph (c) associates are to be served with transfer notices and the amount of those notices, HM Revenue and Customs must have regard to the degree and extent to which those persons are persons who (directly or indirectly) have encouraged or been actively involved in the provision by the managed service company of the services of the individual mentioned in that provision.

Time limits for issue of transfer notices

29D.—(1) A transfer notice must be served before the end of the period specified in this paragraph.

(2) Sub-paragraphs (3) to (7) apply if the transfer notice is served on a person mentioned in paragraph (a) or (b) of section 688A(2) or on a paragraph (b) associate.

(3) In a case in which condition A in paragraph 29B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which the decision became final and conclusive.

(4) In a case in which condition B in paragraph 29B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs received the return delivered under paragraph 22.

(5) In a case in which condition C in paragraph 29B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs prepare the certificate under paragraph 14(1).

(6) In a case in which condition D in paragraph 29B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs serve notice to the employer under paragraph 15(1).

(7) In a case in which condition E in paragraph 29B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs

carry out the inspection of the employer's contribution records under [^{F442}Schedule 36 to the Finance Act 2008].

(8) If the transfer notice is served on a person mentioned in paragraph (c) of section 688A(2), or on a paragraph (c) associate, the transfer notice must be served before the end of a period of three months beginning with the date on which the officer of Revenue and Customs certifies the matters specified in paragraph 29C(7).

Textual Amendments

F442 Words in [Sch. 4 para. 29D\(7\)](#) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(6)**

Contents of transfer notice

29E.—(1) A transfer notice must contain the following information—

- (a) the name of the managed service company to which the relevant contributions debt relates;
- (b) the address of the managed service company to which the relevant contributions debt relates;
- (c) the amount of the relevant contributions debt;
- (d) the tax periods to which the relevant contributions debt relates;
- (e) if the tax periods to which the relevant contributions debt relates are comprised in more than one tax year, the apportionment of the relevant contributions debt among those tax years;
- (f) which of the conditions A to E specified in paragraph 29B is met;
- (g) the transferee's name;
- (h) the transferee's address;
- (j) whether the transferee is a person mentioned in paragraph (a), (b) or (c) of section 688A, a paragraph (b) associate or a paragraph (c) associate;
- (k) if the transferee is a person mentioned in paragraph (c) of section 688A or a paragraph (c) associate—
 - (i) the date on which the officer of Revenue and Customs certified the matters specified in paragraph 29C(7), and
 - (ii) the names of the persons from whom it has been impracticable to recover the specified amount;
- (l) the specified amount;
- (m) the tax periods to which the specified amount relates;
- (n) if the tax periods to which the specified amount relates are comprised in more than one tax year, the apportionment of the specified amount among those tax years;
- (o) the address to which payment must be sent;
- (p) the address to which an appeal must be sent.

(2) The transfer notice may specify the lower amount if HM Revenue and Customs are prepared to accept the lower amount from the transferee.

Status: Point in time view as at 06/12/2011.

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

(3) The transfer notice must also contain a statement, made by the officer of Revenue and Customs serving the notice, that in his opinion the specified amount is irrecoverable from the managed service company within a reasonable period.

Payment of the specified amount

29F.—(1) If a transfer notice is served, the transferee must pay the specified amount to HM Revenue and Customs at the address specified in the transfer notice.

(2) The transferee must pay the specified amount within 30 days beginning with the date on which the transfer notice is served (the “specified period”).

(3) If a transfer notice is served on a person mentioned in paragraph (a) or (b) of section 688A(2), or on a paragraph (b) associate, the specified amount carries interest from the reckonable date until the date on which payment is made.

(4) If a transfer notice is served on a person mentioned in paragraph (c) of section 688A(2), or on a paragraph (c) associate, the specified amount carries interest from the day following the expiry of the specified period until the date on which payment is made.

[^{F443}(5) For the purposes of sub-paragraph (3) “the reckonable date” has the meaning given by paragraph 17(3)(b)(i).]

Textual Amendments

F443 Sch. 4 para. 29F(5) inserted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2009 (S.I. 2009/600), regs. 1(1), 8(7)

Appeals

29G.—(1) A transferee may appeal against the transfer notice.

(2) A notice of appeal must—

- (a) be given to HM Revenue and Customs at the address specified in the transfer notice within 30 days beginning with the date on which the transfer notice was served, and
- (b) specify the grounds of the appeal.

(3) The grounds of appeal are any of the following—

- (a) that the relevant contributions debt (or part of the relevant contributions debt) is not due from the managed service company to HM Revenue and Customs;
- (b) that the specified amount does not relate to a company which is a managed service company;
- (c) that the specified amount is not irrecoverable from the managed service company within a reasonable period;
- (d) that the transferee is not a person mentioned in section 688A(2);
- (e) that the transferee was not a person mentioned in section 688A(2) during the tax periods to which the specified amount relates;
- (f) that the transferee was not a person mentioned in section 688A(2) during some part of the tax periods to which the specified amount relates;
- (g) that the transfer notice was not served before the end of the period specified in paragraph 29D;
- (h) that the transfer notice does not satisfy the requirements specified in paragraph 29E;

Status: Point in time view as at 06/12/2011.

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

- (j) in the case of a transferee mentioned in section 688A(2)(c) or of a paragraph (c) associate, that it is not impracticable to recover the specified amount from persons mentioned in paragraphs (a) and (b) of section 688A(2) or from paragraph (b) associates;
 - (k) in the case of a transferee mentioned in section 688A(2)(c) or of a paragraph (c) associate, that the amount specified in the transfer notice does not have regard to the degree and extent to which the transferee is a person who (directly or indirectly) has encouraged or been actively involved in the provision by the managed service company of the services of the individual mentioned in that provision.
- (4) Sub-paragraph (3)(a) is subject to paragraph 29H(4).
- ^{F444}(5)

Textual Amendments

F444 Sch. 4 para. 29G(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 2 para. 76(2)

Procedure on appeals

29H.—(1) On an appeal [^{F445}that is notified to the tribunal, the tribunal] shall uphold or quash the transfer notice.

(2) The general rule in sub-paragraph (1) is subject to the following qualifications.

(3) In the case of the ground of appeal specified in paragraph 29G(3)(a), the [^{F446}tribunal] shall investigate the matter and shall—

- (a) uphold the amount of the relevant contributions debt specified in the transfer notice, or
- (b) reduce or increase the amount of the relevant contributions debt specified in the transfer notice to such amount as in [^{F447}the tribunal’s] opinion is just and reasonable.

(4) If the [^{F448}tribunal determines] the amount of the relevant contributions debt of a managed service company under sub-paragraph (3), that amount is conclusive as to the amount of that relevant contributions debt in any later appeal relating to that debt.

(5) In the case of the ground of appeal specified in paragraph 29G(3)(f), the [^{F449}tribunal] may reduce the amount specified in the transfer notice to an amount determined in accordance with the equation—

$$RA = \frac{P}{TP} \times AS$$

(6) In paragraph (5)—

- RA means the reduced amount;
- P means the number of days in the tax periods specified in the transfer notice during which the transferee was a person mentioned in section 688A(2);
- TP means the number of days in the tax periods specified in the transfer notice;
- AS means the amount specified in the transfer notice.

(7) In the case of the ground of appeal specified in paragraph 29G(3)(k), the [^{F450}tribunal] may reduce the amount specified in the transfer notice to such amount as in [^{F451}the tribunal’s] opinion is just and reasonable.

Status: Point in time view as at 06/12/2011.

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

- F445** Words in Sch. 4 para. 29H(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(a)**
- F446** Word in Sch. 4 para. 29H(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(b)(i)**
- F447** Words in Sch. 4 para. 29H(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(b)(ii)**
- F448** Words in Sch. 4 para. 29H(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(c)**
- F449** Word in Sch. 4 para. 29H(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(d)**
- F450** Word in Sch. 4 para. 29H(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(e)(i)**
- F451** Words in Sch. 4 para. 29H(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(3)(e)(ii)**

Withdrawal of transfer notices

- 29J.**—(1) A transfer notice shall be withdrawn if the [^{F452}tribunal quashes] it.
- (2) A transfer notice may be withdrawn if, in the opinion of an officer of Revenue and Customs, it is appropriate to do so.
- (3) If a transfer notice is withdrawn, HM Revenue and Customs must give written notice of that fact to the transferee.

Textual Amendments

- F452** Words in Sch. 4 para. 29J(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 76(4)**

Application of Part 6 of the Taxes Management Act 1970

29K.—(1) For the purposes of this Chapter, Part 6 of the Taxes Management Act 1970 (collection and recovery) applies as if—

- (a) the transfer notice were an assessment of tax on employment income, and
- (b) the amount of earnings-related contributions specified in the transfer notice, and any interest payable on that amount under sub-paragraph (3) or (4) of paragraph 29F were income tax charged on the transferee;

and that Part of that Act applies with the modification specified in sub-paragraph (2) and any other necessary modifications.

(2) Summary proceedings for the recovery of the specified amount may be brought in England and Wales or Northern Ireland at any time before the end of a period of 12 months beginning immediately after the expiry of the period mentioned in paragraph 29F(2).

(3) The specified amount is one cause of action or one matter of complaint for the purposes of proceedings under sections 65, 66 and 67 of the Taxes Management Act 1970 (magistrates' courts, county courts and inferior courts in Scotland).

(4) But sub-paragraph (3) does not prevent the bringing of separate proceedings for the recovery of each of the amounts which the transferee is liable to pay for any tax period.

Repayment of surplus amounts

29L.—(1) This paragraph applies if the amounts paid to HM Revenue and Customs in respect of a relevant contributions debt exceed the specified amount.

(2) HM Revenue and Customs shall repay the difference on a just and equitable basis and without unreasonable delay.

(3) Interest on any sum repaid shall be paid in accordance with paragraph 18 (payment of interest on repaid earnings-related contributions).]

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, [F453HMRC] may issue a deductions working sheet to the employee (and, if no such working sheet has been issued, the employee shall obtain one from [F453HMRC]), 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 [F453HMRC], and whenever, in respect of an employment such as is specified in paragraph 30, the employee receives any [F454general earnings] during the year for which the deductions working sheet was issued, he shall also record on that working sheet the amount of the [F454earnings], the date on which he received them, and the earnings-related contributions payable by him in respect of those [F454earnings].

(3) Not later than the time for the payment of income tax, if any, the employee shall pay to [F453HMRC] the amount of the earnings-related contributions payable by the employee in respect of the [F455general earnings] 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 [F453HMRC] in respect of the [F456general earnings] mentioned in that sub-paragraph, and [F453HMRC] is unaware of the amount, if any, which the employee is liable so to pay, or if an amount has been paid but [F453HMRC] is not satisfied that it is the full amount which the employee is liable to pay to him in respect of those [F456earnings], sub-paragraph (5) applies.

(5) If this sub-paragraph applies, [F453HMRC] 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 [F457general earnings] received by him during the period specified in the notice and such other

Status: Point in time view as at 06/12/2011.

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

particulars affecting the calculations of the earnings-related contributions payable in respect of the [F457 earnings] 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 [F453HMRC] 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.

(6) If the employee ceases to receive [F458 general earnings] falling within sub-paragraph (2), he shall immediately render to [F459[F453HMRC], in such form as they 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 [F458 earnings], the total of those [F458 earnings] and the earnings-related contributions payable from the beginning of the year to that date.

(7) [F460 Before 20th May following] the end of the year, the employee shall (unless sub-paragraph (6) has applied) render to [F461[F453HMRC], in such form as they 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 [F462 general earnings] 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.

[F463(7A) Where a liability arises to pay contributions in respect of retrospective earnings relating to a closed tax year, the employer shall render a replacement return for the closed tax year before 20th May following the end of the year in which the relevant retrospective contributions regulations came into force in accordance with sub-paragraph (7), setting out the revised earnings and earnings-related contributions.

(7B) Where sub-paragraph (7A) applies, the employer shall amend the relevant deductions working sheet or where necessary prepare one in accordance with sub-paragraph (2)]

(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) [F464 Section 98A of the Taxes Management Act 1970 (special penalties in the case of certain returns) and Schedule 24 to the Finance Act 2007 (penalties for errors) as that Schedule applies to income tax 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 [F465(6), (7) and (7A)].

Textual Amendments

- F453** Word in Sch. 4 para. 31 substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(16)(a)**
- F454** Words in Sch. 4 para. 31(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **33(2)(b)**
- F455** Words in Sch. 4 para. 31(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **33(2)(c)**
- F456** Words in Sch. 4 para. 31(4) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **33(2)(d)**
- F457** Words in Sch. 4 para. 31(5) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **33(2)(e)**

- F458** Words in Sch. 4 para. 31(6) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **33(2)(f)(i)**
- F459** Words in Sch. 4 para. 31(6) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **33(2)(f)(ii)**
- F460** Words in Sch. 4 para. 31(7) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **33(2)(g)(i)**
- F461** Words in Sch. 4 para. 31(7) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **33(2)(g)(ii)**
- F462** Words in Sch. 4 para. 31(7) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **33(2)(g)(iii)**
- F463** Sch. 4 para. 31(7A)(7B) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(16)(b)**
- F464** Words in Sch. 4 para. 31(9) substituted (1.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(a), **7(b)**
- F465** Words in Sch. 4 para. 31(9) substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(16)(c)**

SCHEDULE 5

Regulation 69

ELECTIONS ABOUT [F466]SECURITIES OPTIONS, RESTRICTED SECURITIES AND CONVERTIBLE SECURITIES]

Textual Amendments

- F466** Words in Sch. 5 heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 4) Regulations 2004 (S.I. 2004/2096), regs. 1(1), **8(a)**

- 1.—(1) An election for the purposes of paragraph 3B(1) of Schedule 1 to the Act shall contain—
- [F467](a) details of the securities options, restricted securities and convertible securities to which it relates, or of the period to which it relates, within which these are intended to be awarded or acquired;
- (b) a statement that the election relates to relevant employment income arising from the securities or securities options referred to in sub-paragraph (1)(a) on which the employed earner is liable to pay secondary Class 1 contributions under—
- (i) in the case of securities options, section 476 of ITEPA 2003 and section 4(4)(a) of the Act;
- (ii) in the case of restricted securities, section 426 of ITEPA 2003 and regulation 22(7);
- (iii) in the case of convertible securities, section 438 of ITEPA 2003 and regulation 22(7), and
- an explanation of the effect of the relevant provision;]
- (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;

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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)

- [^{F468}(dd) a statement that it does not apply in relation to any liability, or any part of any liability, arising as a result of regulations being given retrospective effect by virtue of section 4B(2) of either the Social Security Contributions and Benefits Act 1992 or the Social Security Contributions and Benefits (Northern Ireland) Act 1992;]
- (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.

Textual Amendments

- F467** Sch. 5 para. 1(1)(a)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **8(b)**
- F468** Sch. 5 para. 1(1)(dd) inserted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2007 \(S.I. 2007/1175\)](#), regs. 1(1), **2(2)** (with reg. 2(3))

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

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 ^{F469} and not being a contributor under the Social Security Act 1975 ^{F470} 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

F469 1965 c. 51.

F470 1975 c. 14.

Status: Point in time view as at 06/12/2011.

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 7

Regulation 156(4)

Corresponding Northern Ireland Enactments

1. In this Schedule—

- “the 1998 Order” means the Social Security (Northern Ireland) Order 1998 ^{F471};
- “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 ^{F472};
- “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 ^{F473}.

Textual Amendments

F471 S.I. 1998/1506 (N.I. 10).

F472 S.I. 1999/671.

F473 S.I. 1993/3147 (N.I. 11).

PART I

ENACTMENTS CORRESPONDING TO PRIMARY LEGISLATION APPLICABLE TO GREAT BRITAIN

<i>Enactment applying in Great Britain</i>	<i>Corresponding enactment applying in Northern Ireland</i>	<i>Relevant Northern Ireland amendment</i>
National Insurance Act 1965	National Insurance Act (Northern Ireland) 1996 ^{F474}	
Section 3	Section 3	
Employment and Training Act 1973	Employment and Training Act (Northern Ireland) 1950 ^{F475}	
Section 2(2)	Section 1	Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 ^{F476} and Article 5 of the Industrial Training (Northern Ireland) Order 1990 ^{F477}

Social Security Act 1975 F478	Social Security (Northern Ireland) Act 1975 F479	
Section 4	Section 4	
Section 5(3)	Section 5(3) F480	
Section 7	Section 7	
Section 8	Section 8	
Section 39(4)	Section 39(4)	
Section 130(2)	Section 125(2) F481	
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 F482	Companies (Northern Ireland) Order 1986 F483	
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 F484	
Section 7	Article 9 F485	
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 F486	
Section 1(6)	Section 1(6)	Paragraph 38(3) of Schedule 6 to the 1998 Order and

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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)

		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 F487	
Section 8(1) and (2)	Section 8(1) and (2)	Section 8 was substituted by paragraph 4 of Part I of 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 F488	
Section 10A	Section 10A F489	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)	

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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)

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 F490	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 F491 , Schedule 3 to the Jobseekers (Northern Ireland) Order 1995 F492 , paragraph 18(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 F493 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 F494 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.

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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)

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 F495	
Paragraph 6(3) and (4A)	Paragraph 6(3) and (4A) F496	Amended by paragraph 3 of Schedule 8 to the Transfer Order.
Schedule 2	Schedule 2 F497	
Social Security Administration Act 1992	Social Security Administration (Northern Ireland) Act 1992 F498	
Section 17	Section 15	
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 F499 , 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 F500
Trade Union and Labour Relations (Consolidation) Act 1992	Employment Rights (Northern Ireland) Order 1996. F501	

Section 189	Article 217	Regulation 10 of S.R. 1999 No. 432.
Pension Schemes Act 1993	Pension Schemes (Northern Ireland) Act 1993. F502	
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 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.

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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

- F474** 1966 c. 6 (N.I.).
- F475** 1950 c. 29 (N.I.).
- F476** S.I. 1988/1087 (N.I. 10).
- F477** S.I. 1990/1200 (N.I. 8).
- F478** 1975 c. 14.
- F479** 1975 c. 15.
- F480** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F481** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F482** 1985 c. 6.
- F483** S.I. 1986/1032 (N.I. 6).
- F484** S.I. 1986/1888 (N.I. 18).
- F485** 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.
- F486** 1992 c. 7.
- F487** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F488** Inserted by section 79(1) of the 2000 Act.
- F489** Inserted by Article 50 of the 1998 Order.
- F490** Inserted by Article 51 of the 1998 Order.
- F491** S.I. 1994/1898 (N.I. 12).
- F492** S.I. 1995/2705 (N.I. 15).
- F493** S.I. 1995/3213 (N.I. 22).
- F494** S.I. 1996/1919 (N.I. 16).
- F495** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.
- F496** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.
- F497** 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](#).
- F498** 1992 c. 8.
- F499** S.I. 1994/765 (N.I. 14).
- F500** 1999 c. 10.
- F501** S.I. 1996/1919 (N.I. 6).
- F502** 1993 c. 49.

Textual Amendments

- F474** 1966 c. 6 (N.I.).
- F475** 1950 c. 29 (N.I.).
- F476** S.I. 1988/1087 (N.I. 10).
- F477** S.I. 1990/1200 (N.I. 8).
- F478** 1975 c. 14.
- F479** 1975 c. 15.
- F480** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F481** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F482** 1985 c. 6.
- F483** S.I. 1986/1032 (N.I. 6).
- F484** S.I. 1986/1888 (N.I. 18).
- F485** 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.
- F486** 1992 c. 7.
- F487** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F488** Inserted by section 79(1) of the 2000 Act.
- F489** Inserted by Article 50 of the 1998 Order.
- F490** Inserted by Article 51 of the 1998 Order.
- F491** S.I. 1994/1898 (N.I. 12).
- F492** S.I. 1995/2705 (N.I. 15).
- F493** S.I. 1995/3213 (N.I. 22).
- F494** S.I. 1996/1919 (N.I. 16).
- F495** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.
- F496** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.
- F497** 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](#).
- F498** 1992 c. 8.
- F499** S.I. 1994/765 (N.I. 14).
- F500** 1999 c. 10.
- F501** S.I. 1996/1919 (N.I. 6).
- F502** 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 F503	S.R. & O. (N.I.) 1963 No. 59 and 1970 No. 295.

Status: Point in time view as at 06/12/2011.

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

Regulation 9(3) and (4A)	Regulation 10(3) and (4A) respectively	
National Insurance (Married Women) Regulations 1973 F504 —	National Insurance (Married Women) Regulations (Northern Ireland) 1973 F505	
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 F506	
Regulation 91	Regulation 89	
Regulation 94	Regulation 92	
Social Security (Categorisation of Earners) Regulations 1978	Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 F507	
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. F508	
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 F509	
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 F510
Regulation 3	Regulation 3
Regulation 4	Regulation 4
Statutory Sick Pay Percentage Threshold Order 1995	Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995 F511
Article 2	Article 2
Social Security (Adjudication) Regulations 1995	Social Security (Adjudication) Regulations (Northern Ireland) 1995 F512
Regulation 13	Regulation 13 F513
Social Security (Additional Pension) (Contributions Paid in Error) Regulations 1996	Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996 F514
Regulation 3	Regulation 3
Employer's Contributions Re-imbursement Regulations 1996	Employer's Contributions Re-imbursement Regulations (Northern Ireland) 1996 F515
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 F516
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 F517
Regulation 4	Regulation 4

Status: Point in time view as at 06/12/2011.

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

Regulation 9

Regulation 9

Textual Amendments

- F503** S.R. & O. (N.I.) 1962 No. 65.
- F504** S.I. 1973/693.
- F505** S.R. & O. (N.I.) 1973 No. 146.
- F506** S.R. 1975 No. 319.
- F507** S.R. 1978 No. 401.
- F508** S.R. 1988 No. 142.
- F509** S.R. 1990 No. 90.
- F510** S.R. 1994 No. 271.
- F511** S.R. 1995 No. 69.
- F512** S.R. 1995 No. 293.
- F513** 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.
- F514** S.R. 1996 No. 188.
- F515** S.R. 1996 No. 30.
- F516** S.R. 2000 No. 121.
- F517** S.R. 2001 No. 102.

SCHEDULE 8

Regulation 157

REVOCATIONS

PART I

REVOCATIONS APPLICABLE TO GREAT BRITAIN OR TO THE UNITED KINGDOM

<i>Column (1)</i> <i>Regulations revoked</i>	<i>Column (2)</i> <i>References</i>	<i>Column (3)</i> <i>Extent of revocation</i>
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) Consequential Amendment Regulations 1983	S.I. 1983/73	The whole of the Regulations
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)	S.I. 1985/143	The whole of the Regulations

Status: Point in time view as at 06/12/2011.

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 1985		
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 Maternity Pay) Regulations 1990	S.I. 1990/536	Regulation 4
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

Status: Point in time view as at 06/12/2011.

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. 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
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

Status: Point in time view as at 06/12/2011.

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 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 Amendments) Regulations 1996	S.I. 1996/777	Regulation 5
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
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

Status: Point in time view as at 06/12/2011.

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. 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 Payment of Primary Class 1 Contribution) Regulations 2000	S.I. 2000/747	Regulations 7 to 9
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

PART II

REVOCATIONS APPLICABLE TO NORTHERN IRELAND

Column (1) Regulations revoked	Column (2) References	Column (3) Extent of revocation
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

Status: Point in time view as at 06/12/2011.

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) 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 Regulations (Northern Ireland) 1986	S.R. 1986 No. 45	The whole of the Regulations
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

Status: Point in time view as at 06/12/2011.

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) 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 Regulations (Northern Ireland) 1990	S.R. 1990 No. 101	The whole of the Regulations
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
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	S.R. 1993 No. 437	The whole of the Regulations

Status: Point in time view as at 06/12/2011.

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) 1993		
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 No. 4) Regulations (Northern Ireland) 1994	S.R. 1994 No. 343	The whole of the Regulations
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 Amendments) Regulations (Northern Ireland) 1996	S.R. 1996 No. 108	Regulation 2
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)	S.R. 1997 No. 100	The whole of the Regulations

Status: Point in time view as at 06/12/2011.

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) 1997		
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
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 No. 2) (Northern Ireland) Regulations 2000	S.I. 2000/346	The whole of the Regulations
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

Status: Point in time view as at 06/12/2011.

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. 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) (Northern Ireland) Regulations 2001	S.I. 2001/46	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) (Northern Ireland) Regulations 2001	S.I. 2001/314	The whole of the Regulations
The Social Security (Crediting and Treatment of National Insurance Contributions) Regulations (Northern Ireland) 2001	S.R. 2001 No. 102	Regulation 10

Status:

Point in time view as at 06/12/2011.

Changes to legislation:

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