

SCHEDULE 1

Preamble

PROVISIONS CONFERRING POWERS EXERCISED IN MAKING THESE REGULATIONS

In this Schedule—

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

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

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

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

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

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

**Textual Amendments**

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

**Textual Amendments**

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

PART I

POWERS EXERCISED BY THE TREASURY

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

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

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

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

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

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

### Textual Amendments

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

## PART II

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

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

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

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

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

Schedule 1

Paragraph 1

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

Paragraph 2

Paragraph 31 of Schedule 3 to the Transfer Order.

Paragraph 3

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

Paragraph 3B(11)  
<sup>F42</sup>

Paragraph 4

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

Paragraph 5

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

Paragraph 5A  
<sup>F43</sup>

Paragraph 33 of Schedule 3 to the Transfer Order.

Paragraph 6

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

Paragraph 7BA  
<sup>F44</sup>

Social Security Administration (Northern Ireland) Act 1992  
<sup>F45</sup>

Section 107

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

<sup>F46</sup>

**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 [F<sup>49</sup>237 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;

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

(2) In the case of an asset falling within paragraph 1 of Part III of Schedule 3 the amount is the best estimate which can reasonably be made of [<sup>F50</sup>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 [<sup>F50</sup>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 [<sup>F50</sup>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 [<sup>F50</sup>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**

[<sup>F51</sup>7.—(1) The amount of earnings comprised in any payment by way of the conferment of—

- (a) a convertible interest in securities;

**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**

<sup>F52</sup>**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)**

<sup>F52</sup> . . . . .

**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**

<sup>F52</sup>**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**

<sup>F52</sup>**10.** . . . . .

**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**

**[<sup>F53</sup>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)**

**[<sup>F54</sup>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 [<sup>F55</sup>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—

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- (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**

<sup>F56</sup>**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**

<sup>F57</sup>**13.** .....

**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).

[<sup>F58</sup>(1A) This paragraph is subject to paragraph 14A (valuation of non-cash vouchers provided under optional remuneration arrangements).]

(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 [<sup>F59</sup>qualifications].

[<sup>F60</sup>(3) For the purposes of sub-paragraph (2) the chargeable expense shall be reduced by any part of that which the employed earner makes good to the person incurring it.]

[<sup>F61</sup>(4) The valuation of qualifying childcare vouchers is determined in accordance with paragraph 7 of Part 5 of Schedule 3.]

**Textual Amendments**

- F58** Sch. 2 para. 14(1A) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **5(2)**
- F59** 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)**
- F60** Sch. 2 para. 14(3) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **39**
- F61** 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)**

**[<sup>F62</sup>Valuation of non-cash vouchers provided under optional remuneration arrangements**

**14A.**—(1) This paragraph applies for calculating the amount of earnings comprised in any payment by way of a non-cash voucher which falls to be taken into account in calculating an employed earner's earnings, if this is made pursuant to optional remuneration arrangements.

- (2) The amount of earnings is the relevant amount.
- (3) To find the relevant amount, first determine which (if any) is the greater of—
  - (a) the chargeable expense (without taking account of the qualification in paragraph 14(3)); or
  - (b) the amount foregone.

(4) If the amount in sub-paragraph (3)(a) is greater than or equal to the amount foregone, the “relevant amount” is the chargeable expense (taking account of the qualification in paragraph 14(3)).

(5) Otherwise, “the relevant amount” is the difference between—

(a) the amount foregone; and

(b) any part of the chargeable expense that the employed earner makes good to the person incurring it.

(6) For the purposes of sub-paragraphs (3) to (5), assume that the amount in sub-paragraph (3) (a) is zero if the condition in sub-paragraph (7) is met.

(7) The condition is that the payment would be exempt from income tax but for section 228A(1) of ITEPA 2003.

(8) In this paragraph—

(a) “chargeable expense” has the meaning given in paragraph 14; and

(b) “amount foregone” means the amount foregone with respect to the benefit of the non-cash voucher for the purposes of the benefits code as mentioned in section 69B of ITEPA 2003.

(9) Where a payment by way of a non-cash voucher is made partly pursuant to optional remuneration arrangements and partly otherwise than pursuant to such arrangements, these Regulations are to apply with any modifications (including provision for just and reasonable apportionments) that may be required for ensuring that it is treated—

(a) in accordance with this paragraph so far as it is made pursuant to optional remuneration arrangements; and

(b) in accordance with any other treatment that is applicable so far as it is made otherwise than pursuant to such arrangements.]

#### Textual Amendments

**F62** Sch. 2 para. 14A inserted (E.W.S.) (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **5(3)**

#### **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 CONTRIBUTIONSPART 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 [<sup>F63</sup>incentives by way of securities] specified in Part IX; and
- (e) the miscellaneous payments specified in Part X.

**Textual Amendments**

**F63** 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;
- (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,

[<sup>F64</sup>(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 [<sup>F65</sup>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 [<sup>F66</sup>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

**F64** 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)**

**F65** 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).

**F66** 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

[<sup>F67</sup>1. A readily convertible asset within the meaning of section 702 of ITEPA 2003.]

**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

**F67** 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)**

[<sup>F67</sup>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

**F67** 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

#### [<sup>F68</sup> Securities

##### 1. Securities.]

#### Textual Amendments

**F68** 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 <sup>F69</sup> or an industrial and provident society registered, or deemed to be registered, under the Industrial and Provident Societies Act 1965 <sup>F70</sup> or the Industrial and Provident Societies Act (Northern Ireland) 1969 <sup>F71</sup>.

#### Textual Amendments

**F69** 1986 c. 53.

**F70** 1965 c. 12.

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

**F71** 1969 c. 24 (N.I.).

**Textual Amendments**

**F69** 1986 c. 53.

**F70** 1965 c. 12.

**F71** 1969 c. 24 (N.I.).

**Certain debentures and other securities for loans**

**F72** 2. ....

**Textual Amendments**

**F72** 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**

**F72** 3. ....

**Textual Amendments**

**F72** 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)**

**F72** .....

**F72** .....

**F72** .....

**Textual Amendments**

**F72** 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**

**F72** 4. ....

**Textual Amendments**

**F72** 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)**

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

**Units in collective investment schemes**

**F72**5. ....

**Textual Amendments**  
**F72** 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)**

**F72** .....

**F72** .....

**Textual Amendments**  
**F72** 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**

**F73**7. ....

**Textual Amendments**  
**F73** 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)**

**F73** .....

**F73** .....

**Textual Amendments**  
**F73** 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**

**F73**8. ....

#### Textual Amendments

- F73** 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 <sup>F74</sup> in respect of which no duty has been paid under that Act.

#### Textual Amendments

- F74** 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 [<sup>F75</sup>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

- F75** 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.

*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 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 [F769].

[F77(2) A non-cash voucher may also be disregarded—

(a) by virtue of paragraph 7D of Part VIII (car fuel); F78 ...

[F79(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 [F80 incidental overnight expenses]).]

#### Textual Amendments

**F76** 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)**

**F77** 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**

**F78** 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)**

**F79** 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)**

**F80** 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 [F81 general earnings] from employment for the purposes of [F82 section 86 of ITEPA 2003 (transport vouchers under pre-26th March arrangements)].

#### 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)(i)**

**F82** 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)**

[F83 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

**F83** 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)**

**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** 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)**

[<sup>F84</sup>**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**

**F84** 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)**

F84

**Textual Amendments**

**F84** 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)**

<sup>F84</sup>**4.** .....

**Textual Amendments**

**F84** 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)**

[<sup>F85</sup>**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)[<sup>F86</sup>;

[<sup>F87</sup>(d) section 320C (recommended medical treatment).]]

**Textual Amendments**

**F85** 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** Sch. 3 Pt. V para. 5 substituted (1.1.2015) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2014 \(S.I. 2014/3228\)](#), regs. 1, **3(a)**

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

**F87** Sch. 3 Pt. V para. 5(d) inserted (1.1.2015) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2014 \(S.I. 2014/3228\)](#), regs. 1, **3(b)**

**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);
- <sup>F88</sup>(d) section 319 (mobile telephones).]

#### Textual Amendments

**F85** 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)**

**F88** 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);
- <sup>F89</sup>(f) section 320A (eye tests and special corrective appliances).]

#### Textual Amendments

**F85** 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)**

**F89** 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);
- <sup>F90</sup>(da) section 323A (trivial benefits provided by employers)]
- (e) section 324 (small gifts from third parties).]



**Textual Amendments**

- F85** 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)**
- F90** Sch. 3 Pt. V para. 6(da) inserted (28.11.2016) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2016 \(S.I. 2016/1067\)](#), regs. 1, **5**

**Meal vouchers**

<sup>F91</sup>**6A.** . . . . .

**Textual Amendments**

- F91** Sch. 3 Pt. V para. 6A omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **40(a)(i)**

**[<sup>F92</sup>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;  
[ “eligible employee” has the meaning given in section 270AA of ITEPA 2003;]
- <sup>F93</sup>(ba)
- (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

**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) 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**

**F92** 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

**F93** Sch. 3 Pt. V para. 6B(ba) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, 7(2)

**[<sup>F94</sup><sup>F95</sup>Qualifying childcare vouchers for [<sup>F96</sup>eligible] employees who joined a scheme before 6th April 2011]**

- 7.—(1) [<sup>F97</sup>A qualifying childcare voucher, where an [<sup>F98</sup>eligible] 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).]

<sup>F99</sup>[<sup>F100</sup>(1A)] .....

(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) [<sup>F101</sup>£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) [<sup>F102</sup>In this paragraph “qualifying childcare voucher” means a non-cash voucher in relation to which Conditions A to C are met.]

[<sup>F103</sup>(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 [<sup>F104</sup>eligible] 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

- F94** 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)
- F95** 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)**
- F96** Word in Sch. 3 Pt. V para. 7 heading inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(3)(a)**
- F97** 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)**
- F98** Word in Sch. 3 Pt. V para. 7(1)(a) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(3)(b)**
- F99** 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)**
- F100** 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)**
- F101** 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)**
- F102** 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)**
- F103** 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)**
- F104** Word in Sch. 3 Pt. V para. 7(9)(a) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(3)(a)**

[<sup>F105</sup>[<sup>F106</sup>**Qualifying childcare vouchers for [<sup>F107</sup>eligible] 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 [<sup>F108</sup>eligible] employee joined a scheme—

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- (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) [<sup>F109</sup>£25,] 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 [<sup>F110</sup>eligible] 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.
- (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—

365RD

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, <sup>F111</sup>...
  - <sup>F112</sup>(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 <sup>F113</sup>... 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 [<sup>F114</sup>in accordance with the PAYE Regulations];

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- [ contributions under a pension scheme if the employee has authorised the employer to  
<sup>F115</sup>(za) 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 [<sup>F116</sup>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 [<sup>F117</sup>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;
- [<sup>F118</sup>(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

- F105** 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**
- F106** 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)**
- F107** Word in Sch. 3 Pt. V para. 7A heading inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(4)(a)**
- F108** Word in Sch. 3 Pt. V para. 7A(1) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(4)(b)**
- F109** Sum in Sch. 3 Pt. V para. 7A(4)(a) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **40(a)(ii)**
- F110** Word in Sch. 3 Pt. V para. 7A(9)(a) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **7(4)(a)**
- F111** 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)**
- F112** 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)**
- F113** 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)**
- F114** 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)**
- F115** 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)**
- F116** 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)**
- F117** 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)**
- F118** 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.

[<sup>F119</sup> 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 [<sup>F120</sup> 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

**F119** 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)**

**F120** 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

#### [<sup>F121</sup> Pension payments and pension contributions disregarded

1. The payments mentioned in [<sup>F122</sup> this Part] are disregarded in the calculation of earnings for the purposes of earnings-related contributions.]

#### Textual Amendments

**F121** 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)**

**F122** Words in Sch. 3 Pt. VI para. 1 substituted (6.4.2015) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2015 \(S.I. 2015/543\)](#), regs. 1, **3**

#### [<sup>F123</sup> 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<sup>F124</sup>... 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.]



*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**

- F123** 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)**
- F124** Word in Sch. 3 Pt. VI para. 2(a) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **6(a)** (with reg. 11)

**[<sup>F123</sup>Migrant member relief and corresponding relief [<sup>F125</sup>etc.]]**

<sup>F123</sup>3.—<sup>F126</sup>(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 [<sup>F127</sup>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 [<sup>F128</sup>and any benefit referable to that contribution]; <sup>F129</sup>...

<sup>F130</sup>(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);]

<sup>F131</sup>(c) .....

<sup>F132</sup>(d) benefits from a pension scheme which are referable to contributions made before 6<sup>th</sup> 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.]

<sup>F133</sup>(2) Expressions defined in Schedule 34 to the Finance Act 2004 have the same meaning in this paragraph as they have there.]]

**Textual Amendments**

- F123** 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)**
- F125** 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)**
- F126** 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)**
- F127** 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)**
- F128** 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)**
- F129** 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)**
- F130** 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)**
- F131** 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)**



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

- F132** 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)**
- F133** 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 <sup>F134</sup>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.

- Textual Amendments**
- F134** 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.**

<sup>F135</sup>6. ....

- Textual Amendments**
- F135** 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)**

**[<sup>F136</sup>Payments to [<sup>F137</sup>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 [<sup>F138</sup>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<sup>F139</sup>;
- (b) Article 17A of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Republic of Ireland) Order 1976<sup>F140</sup>;
- <sup>F141</sup>(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<sup>F142</sup>.

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

- [<sup>F143</sup>(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.]
- [<sup>F144</sup>(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.]
- <sup>F145</sup>(2) .....

**Textual Amendments**

**F136** 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)**

**F137** 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)**

**F138** 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)**

**F139** 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.

**F140** S.I. 1976/2151: Article 17A was added by Article 1 of the Protocol set out in the Schedule to S.I. 1995/764.

**F141** 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)**

**F142** 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.

**F143** 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)**

**F144** 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)**

**F145** 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)**

[<sup>F146</sup>**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**

**F146** 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

**F146** 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—
    - (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.

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

- (4) The provisions referred to in sub-paragraph (1)(a)(i) are—
- (a) [F147section 164(a)][F147section 164(1)(a)] (pensions permitted by the pension rules (see section 165)),
  - (b) [F148section 164(b)][F148section 164(1)(b)] (lump sums permitted by the lump sum rule (see section 166)),
  - (c) [F149section 164(e)][F149section 164(1)(e)] (payments pursuant to a pension sharing order or provision), and
  - (d) [F150section 164(f)][F150section 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—
- [F151(a) any pension payable under its rules would have satisfied pension rules 1, 3 and 4;]
  - (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—

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

where—

MV 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 [F152sub-paragraph (2)][F152sub-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

- F146** 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)**
- F147** 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)**
- F148** 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)**
- F149** 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)**
- F150** 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)**
- F151** Words in Sch. 3 Pt. VI para. 10(5)(a) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **6(b)** (with reg. 11)
- F152** 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)**

#### [<sup>F153</sup> Armed forces early departure scheme payments

**10A.** A payment under a scheme established by the Armed Forces Early Departure Payments Scheme Order 2005 ([S.I. 2005/437](#)) [<sup>F154</sup> or by the Armed Forces Early Departure Payments Scheme Regulations 2014 ([S.I. 2014/2328](#))].

#### Textual Amendments

- F146** 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)**
- F153** Sch. 3 Pt. VI para. 10A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **40(b)**
- F154** Words in Sch. 3 para. 10A inserted (1.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(2), **21(2)**

#### Modifications etc. (not altering text)

- C1** Sch. 3 Pt. VI para. 10A extended (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\)](#), s. 16

#### 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 [<sup>F155</sup> a pension or] an annuity paid by such a fund [<sup>F156</sup> ....]

**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

- F146** 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)**
- F155** 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)**
- F156** 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)**

#### [<sup>F157</sup>Independent advice in respect of conversions and transfers of pension scheme benefits

**12.** A payment or reimbursement to which no liability to income tax arises by virtue of section 308B of ITEPA 2003 (independent advice in respect of conversions and transfers of pension scheme benefits).]

#### Textual Amendments

- F157** Sch. 3 Pt. VI para. 12 inserted (6.4.2015) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2015 \(S.I. 2015/543\)](#), regs. 1, **4**

#### [<sup>F158</sup>Payments and reimbursements of the cost of pensions advice

**13.—(1)** A payment or reimbursement of costs incurred, by or in respect of an employee or former or prospective employee, in obtaining relevant pensions advice, if Condition A or B is met.

(2) This paragraph does not apply in relation to a person in a tax year so far as the total amount of any payments and reimbursements under sub-paragraph (1) in the person's case in that year exceeds £500.

(3) If in a tax year there is in relation to an individual more than one person who is an employer or former employer, sub-paragraphs (1) and (2) apply in relation to the individual as employee or former or prospective employee of any one of those persons separately from their application in relation to the individual as employee or former or prospective employee of any other of those persons.

(4) "Relevant pensions advice", in relation to a person, means information or advice in connection with—

- (a) the person's pension arrangements; or
- (b) the use of the person's pension funds.

(5) Condition A is that the payment or reimbursement is provided under a scheme that is open—

- (a) to the employer's employees generally; or
- (b) generally to the employer's employees at a particular location.

(6) Condition B is that the payment or reimbursement is provided under a scheme that is open generally to the employer's employees, or generally to those of the employer's employees at a particular location, who—

- (a) have reached the minimum qualifying age; or
- (b) meet the ill-health condition.

(7) The "minimum qualifying age", in relation to an employee, means the employee's relevant pension age less 5 years.

(8) "Relevant pension age", in relation to an employee, means—

**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) where paragraph 22 or 23 of Schedule 36 to the Finance Act 2004 applies in relation to the employee and a registered pension scheme of which the employee is a member, the employee's protected pension age (see paragraphs 22(8) and 23(8) of Schedule 36 to the Finance Act 2004); or
- (b) in any other case, the employee's normal minimum pension age, as defined by section 279(1) of the Finance Act 2004.

(9) The "ill-health condition" is met by an employee if the employer is satisfied, on the basis of evidence provided by a registered medical practitioner, that the employee is (and will continue to be) incapable of carrying on his or her occupation because of physical or mental impairment.]

**Textual Amendments**

**F158** Sch. 3 Pt. VI para. 13 inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/307\)](#), regs. 1, 4

**[<sup>F159</sup>Compensation payments under Part 1 of the Public Service Pensions and Judicial Offices Act 2022**

**14.** A compensation payment made under or by virtue of Part 1 (Public Service Pension Schemes) of the Public Service Pensions and Judicial Offices Act 2022.]

**Textual Amendments**

**F159** Sch. 3 Pt. 6 para. 14 inserted (9.8.2023) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2023 \(S.I. 2023/823\)](#), regs. 1, 2

**[<sup>F160</sup>War Widows Recognition payments**

**15.** A payment made by the Ministry of Defence to a person under the War Widows Recognition Payment Scheme.]

**Textual Amendments**

**F160** Sch. 3 Pt. 6 para. 15 inserted (1.12.2023) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2023 \(S.I. 2023/1172\)](#), regs. 1, 2

## 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.

[<sup>F161</sup>Paragraphs 5 to 9][<sup>F161</sup>paragraphs 5 to 8] do not apply to Northern Ireland.

**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

**F161** 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 [<sup>F162</sup>sections 250 to 254 of ITEPA 2003 (exemption for work-related training)], is not to be taken as [<sup>F163</sup>general earnings ] of the office or employment in connection with which it is provided.

#### Textual Amendments

**F162** 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)**

**F163** 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 [<sup>F164</sup>section 255 of ITEPA 2003 (exemption for contributions to individual learning account training)], is not to be taken as [<sup>F165</sup>general earnings] of the office or employment in connection with which it is provided.

#### Textual Amendments

**F164** 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)**

**F165** 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)

<sup>F166</sup>

#### Textual Amendments

**F166** 1999 c. 30.



### Payments to Jobmatch participants

6. A payment made to a participant in a Jobmatch Scheme (including a pilot) arranged under section 2(1) of the Employment and Training Act 1973 <sup>F167</sup> in his capacity as such.

#### Textual Amendments

**F167** 1973 c. 50. Section 2 was substituted by section 25(1) of the [Employment Act 1988 \(c. 19\)](#).

### Vouchers provided to Jobmatch participants

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

### [<sup>F168</sup>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

**F168** 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)**

### [<sup>F169</sup>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

**F169** 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)**

### [<sup>F170</sup>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

**F170** 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.]

**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

**F170** 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)**

### [<sup>F171</sup> 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 [<sup>F172</sup>£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

**F171** 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)**

**F172** 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**

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

**[<sup>F173</sup>Payments exempted from income tax under section 254A of ITEPA 2003**

**13.** A care leaver’s apprenticeship bursary payment which is exempted from income tax under section 254A of ITEPA 2003.]

**Textual Amendments**

**F173** Sch. 3 Pt. VII para. 13 inserted (E.W.S.) (29.9.2020) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2020 \(S.I. 2020/923\)](#), regs. 1, **2(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.

**[<sup>F174</sup>1A.** For the purposes of this paragraph none of the following amounts are to be disregarded in the calculation of an employed earner’s earnings—

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

**Textual Amendments**

**F174** Sch. 3 Pt. VIII para. 1A inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(2)**

**Relocation expenses**

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

(2) The first condition is that—

(a) the payment or contribution—

**[<sup>F175</sup>(i)** is not, by virtue of section 271 of ITEPA 2003 (limited exemption of removal benefits and expenses) liable to income tax as general earnings under that Act; or]

**(ii)** would not have been so regarded, but is in fact disregarded [<sup>F176</sup>by virtue of another provision of ITEPA 2003; <sup>F177</sup>...]

<sup>F177</sup>(b) .....

**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 second condition is that the change of residence must result from—
- (a) the employee becoming employed by an employer;
  - (b) an alteration of the duties of the employee’s employment (where his employer remains the same); or
  - (c) an alteration of the place where the employee is normally to perform the duties of his employment (where both the employer and the duties which the employee is to perform remains the same).
- (4) The third condition is that the change of residence must be made wholly or mainly to allow the employee to have his residence within a reasonable daily travelling distance of—
- (a) the place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(a));
  - (b) the place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(b)); or
  - (c) the new place where he performs, or is to perform, the duties of his employment (in a case falling within paragraph (3)(c)).

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

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

<sup>F178</sup>(6) .....

<sup>F179</sup>(7) For the purposes of this paragraph, Chapter 7 of Part 4 of ITEPA 2003 shall be read as if sections 272 (1)(b), 272 (3)(b), 274 and 287 were omitted]

**Textual Amendments**

- F175** 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)
- F176** 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)
- F177** Sch. 3 Pt. VIII para. 2(2)(b) and word omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **7(4)(a)**
- F178** Sch. 3 Pt. VIII para. 2(6) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **7(4)(b)**
- F179** Sch. 3 Pt. 8 para. 2(7) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(a)(iii)

**Travelling expenses—general**

3. A payment of, or a contribution towards, [<sup>F180</sup>travel expenses ] which the holder of an office or employment is obliged to incur and [<sup>F181</sup>pay as the holder of that office or employment [<sup>F182</sup>but this paragraph is subject to paragraph 1A]].

For the purposes of this paragraph—

[<sup>F183</sup>(za) “ordinary commuting” means travel between—

- (i) the employee’s home and a permanent workplace; or

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- (ii) a place that is not a workplace and a permanent workplace;
- (zb) “private travel” means travel between—
  - (i) the employee’s home and a place that is not a workplace; or
  - (ii) two places neither of which is a workplace;]
- [<sup>F184</sup>(a) “travel expenses” means amounts necessarily expended on travelling in the performance of the duties of the office or employment or other expenses of travelling which are attributable to the necessary attendance at any place of the holder of the office or employment in the performance of the duties of the office or employment and are not expenses of—
  - (i) ordinary commuting;
  - (ii) travel between any two places that is for practical purposes substantially ordinary commuting;
  - (iii) travel between any two places that is for practical purposes substantially private travel; or
  - (iv) private travel.]
- <sup>F185</sup>(b) .....
  - (c) expenses of travel by the holder of an office or employment between two places at which he performs the duties of different offices or employments under or with companies in the same group are treated as necessarily expended in the performance of the duties which he is to perform at his destination; and
  - (d) for purpose of sub-paragraph (c) companies are to be taken to be members of the same group if and only if—
    - (i) one is a 51 per cent subsidiary of the other; or
    - (ii) both are 51 per cent subsidiaries of a third companywithin the meaning of section 838(1)(a) of the Taxes Act (subsidiaries).

**Textual Amendments**

**F180** 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)

**F181** 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)

**F182** Words in Sch. 3 Pt. VIII para. 3 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(a)**

**F183** Sch. 3 Pt. VIII para. 3(za)(zb) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(b)**

**F184** Sch. 3 Pt. VIII para. 3(a) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(c)**

**F185** Sch. 3 Pt. VIII para. 3(b) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(3)(d)**

[<sup>F186</sup>**Meaning of “workplace” and “permanent workplace”**

- 3ZA.—**(1) For the purposes of paragraph 3—
- (a) “workplace”, in relation to an employment, means a place at which the employee’s attendance is necessary in the performance of the duties of the employment,
  - (b) “permanent workplace”, in relation to an employment, means a place which—

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- (i) the employee regularly attends in the performance of the duties of the employment, and
- (ii) is not a temporary workplace.

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

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

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

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

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

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

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

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

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

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

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

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

#### Textual Amendments

**F186** Sch. 3 Pt. VIII paras. 3ZA, 3ZB inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(4)**

#### [<sup>F186</sup>Travel for necessary attendance: employment intermediaries

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

- (a) personally provides services (which are not excluded services) to another person (“the client”), and

- (b) the services are provided not under a contract directly between the client or a person connected with the client and the worker but under arrangements involving an employment intermediary.

This is subject to the following provisions of this paragraph.

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

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

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

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

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

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

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

[<sup>F187</sup>(a) in section 51(1) of that Act—

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

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

[<sup>F188</sup>(6A) Sub-paragraph (6B) applies if—

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

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

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

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

- (a) is resident, or has a place of business, in the United Kingdom, and



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- (b) is party to a contract with the employment intermediary or a person connected with the employment intermediary under or in consequence of which—
  - (i) the services are provided, or
  - (ii) the employment intermediary, or a person connected with the employment intermediary makes payments in respect of the services.]

<sup>F189</sup> (6D) Sub-paragraph (3) does not apply in relation to an engagement if—

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

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

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

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

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

(8) In this paragraph—

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

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

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

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

“managed service company” means a company which—

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

**Textual Amendments**

**F186** Sch. 3 Pt. VIII paras. 3ZA, 3ZB inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(4)**

**F187** Sch. 3 Pt. VIII para. 3ZB(6)(a) substituted (6.7.2016) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2016 \(S.I. 2016/647\)](#), regs. 1, **2**

**F188** Sch. 3 Pt. VIII inserted (E.W.S.) (28.11.2016) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2016 \(S.I. 2016/1067\)](#), regs. 1, **6**



**F189** Sch. 3 Pt. VIII para. 3ZB(6D)-(6F) inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2017 \(S.I. 2017/373\)](#), regs. 1, **4(2)**

### **[<sup>F190</sup>Travel by unpaid directors of not-for-profit companies**

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

(2) Condition A is that —

- (a) the earner is obliged to incur the expenses as holder of the employment, and
- (b) the expenses are attributable to the earner’s necessary attendance at any place in the performance of the duties of the employment.

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

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

- (a) paid to the earner in respect of expenses, and
- (b) which are so paid by reason of the employment.

(5) In this paragraph—

- (a) “director” has the same meaning as in the benefits code (see section 67 of ITEPA 2003), and
- (b) “not-for-profit company” means a company that does not carry on activities for the purpose of making profits for distribution to its members or others.

#### **Textual Amendments**

**F190** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **4**

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

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

#### **Textual Amendments**

**F190** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **4**

### **Travel between linked employments**

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

[<sup>F191</sup>This paragraph is subject to paragraph 1A.]

**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

- F190** Sch. 3 Pt. VIII paras. 3A-3C, VIII inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **4**
- F191** Words in Sch. 3 Pt. VIII para. 3C inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### [<sup>F192</sup>Travel at start or finish of overseas employment

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

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

[<sup>F193</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

- F192** 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)**
- F193** Words in Sch. 3 Pt. VIII para. 4 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### Travel between employments where duties performed abroad

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

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

[<sup>F194</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

- F192** 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)**
- F194** Words in Sch. 3 Pt. VIII para. 4A inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

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

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

[<sup>F195</sup>This paragraph is subject to paragraph 1A.]

#### **Textual Amendments**

**F192** 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)**

**F195** Words in Sch. 3 Pt. VIII para. 4B inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

### **Travel costs and expenses where duties performed abroad: visiting spouse's<sup>F196</sup>, civil partner's] or child's travel**

- 4C.**—(1) So much of an employed earner's earnings as equals the amount in sub-paragraph (2).  
(2) The amount in this sub-paragraph is—
- (a) the included amount within the meaning of section 371 of ITEPA 2003 (travel costs and expenses where duties performed abroad: visiting spouse's<sup>F197</sup>, civil partner's] or child's travel); or
  - (b) the amount which would be the included amount within the meaning of that section if the earner were resident and ordinarily resident in the United Kingdom.

[<sup>F198</sup>This paragraph is subject to paragraph 1A.]

#### **Textual Amendments**

**F192** 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)**

**F196** 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)**

**F197** 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)**

**F198** Words in Sch. 3 Pt. VIII para. 4C inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

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

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

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- (b) which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.

[<sup>F199</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

**F192** 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)**

**F199** Words in Sch. 3 Pt. VIII para. 4D inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

#### [<sup>F200</sup>**Travel costs and expenses of non-domiciled employee or the employee's spouse, civil partner or child where duties performed in the United Kingdom**]

5. So much of an employed earner's earnings as equals the aggregate amount of the deductions—
- permitted for income tax purposes under sections 373 and 374 of ITEPA 2003 (travel costs and expenses of a non-domiciled employee or the employee's spouse [<sup>F201</sup>, civil partner] or child where duties are performed in the United Kingdom); or
  - which would be so permitted if the earnings of the employment were subject to tax as employment income under ITEPA 2003.]

[<sup>F202</sup>This paragraph is subject to paragraph 1A.]

#### Textual Amendments

**F192** 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)**

**F200** 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)**

**F201** 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)**

**F202** Words in Sch. 3 Pt. VIII para. 5 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(5)**

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

6. A payment of, or a contribution towards, expenses where that payment or contribution is disregarded for the purposes of calculating the emoluments [<sup>F203</sup>general earnings under section 305 of ITEPA 2003 (offshore oil and gas workers: mainland transfers).]

#### Textual Amendments

**F203** Words in Sch. 3 Pt. 8 para. 6 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 28(6)(d)

**[<sup>F204</sup>Payments connected with cars and vans and exempt heavy goods vehicles provided for private use]**

7.—[<sup>F205</sup>(1)] A payment—

- (a) by way of the discharge of any liability which by virtue of [<sup>F206</sup>section 239(1) of ITEPA 2003 (payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles)]; or
- (b) of expenses, which by virtue of [<sup>F207</sup>section 239(2)] of that Act;

is not treated as [<sup>F208</sup>general earnings] of the employment chargeable to income tax<sup>F209</sup> ....

[<sup>F210</sup>(2) Sub-paragraph (1) does not apply so far as the payment is made pursuant to optional remuneration arrangements.]

**Textual Amendments**

- F204** 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)
- F205** Sch. 3 Pt. VIII para. 7A(1): Sch. 3 Pt. 8 para. 7 and 7A renumbered as para. 7(1) and 7A(1) (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(2)**
- F206** 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)
- F207** 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)
- F208** 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)
- F209** 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)
- F210** Sch. 3 Pt. VIII para. 7(2) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(3)**

**[<sup>F211</sup>Qualifying amounts of relevant motoring expenditure**

7A.—[

<sup>F205</sup>(1)] To the extent that it would otherwise be earnings, the qualifying amount calculated in accordance with regulation 22A(4).

[

<sup>F212</sup>(2) Sub-paragraph (1) does not apply so far as the payment of relevant motoring expenditure within the meaning of regulation 22A(3) is made pursuant to optional remuneration arrangements.]

**Textual Amendments**

- F205** Sch. 3 Pt. VIII para. 7A(1): Sch. 3 Pt. 8 para. 7 and 7A renumbered as para. 7(1) and 7A(1) (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(2)**
- F211** 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)**
- F212** Sch. 3 Pt. VIII para. 7A(2) inserted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(4)**

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

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

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

(2) The qualifying amount is that which would be produced by the formula in regulation 22A(4) if the value for **R** were the rate for the time being approved under [<sup>F213</sup>section 230(2) of ITEPA 2003] in respect of a cycle.

(3) In this paragraph—

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

“mileage allowance payment” has the meaning given in [<sup>F214</sup>section 229(2) of ITEPA 2003].

#### Textual Amendments

**F211** 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)**

**F213** 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)**

**F214** Words in sch. 3 Pt. 8 para. 7B(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(f)(ii)**

### Qualifying amounts of passenger payment

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

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

(a) references to business travel were to business travel for which the employee [<sup>F215</sup>receives passenger payments within the meaning of section 233(3) of ITEPA 2003; and ]

(b) the value for **R** were the rate for the time being approved for a passenger payment under [<sup>F216</sup>section 234 of ITEPA 2003].

(3) In this paragraph—

“passenger payment” has the meaning given in [<sup>F217</sup>section 233(3) of ITEPA 2003]; and

<sup>F218</sup>  
...

#### Textual Amendments

**F211** 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)**

**F215** 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)**

**F216** 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)**

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

**F217** 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)

**F218** Words in sch. 3 Pt. 8 para. 7C(3) omitted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), 28(6)(g)(iii)

### [<sup>F219</sup>Car fuel

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

#### Textual Amendments

**F211** 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)**

**F219** Sch. 3 Pt. 8 para. 7D substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **28(6)(h)**

### [<sup>F220</sup>Van fuel

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

#### Textual Amendments

**F220** Sch. 3 Pt. VIII para. 7E inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 2) Regulations 2008 (S.I. 2008/607), regs. 1(3)(b), **4(3)(a)**

### Car parking facilities

**8.** A payment of, or a contribution towards, the provision of car parking facilities at or near the earner's place of employment which, by virtue of [<sup>F221</sup>section 237 of ITEPA 2003], is not regarded as [<sup>F222</sup>general earnings] of the earner's employment.

#### Textual Amendments

**F221** 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)**

**F222** Words in sch. 3 Pt. 8 para. 8 substituted for (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **28(6)(i)(ii)**

### [<sup>F223</sup>Amounts exempted from income tax under section 289A of ITEPA 2003

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



**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

**F223** Sch. 3 Pt. VIII para. 8A inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(6)**

#### <sup>F224</sup>Payments exempted from income tax under section 299B of ITEPA 2003

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

#### Textual Amendments

**F224** Sch. 3 Pt. VIII para. 8B inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2020 \(S.I. 2020/320\)](#), regs. 1, **2(2)**

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

**9.**—<sup>F225</sup>(1) For the avoidance of doubt, <sup>F226</sup>there] shall be disregarded any specific and distinct payment of, or contribution towards, expenses which an employed earner actually incurs in carrying out his employment.

<sup>F227</sup>This is subject to the following <sup>F228</sup>qualifications].]

<sup>F229</sup>(2) Sub-paragraph (1) does not authorise the disregard of any amount by way of relevant motoring expenditure, within the meaning of paragraph (3) of regulation 22A—

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

<sup>F230</sup>(3) Sub-paragraph (1) does not authorise the disregard of any amount which—

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

#### Textual Amendments

**F225** 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)**

**F226** Word in Sch. 3 Pt. VIII para. 9(1) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(a)(i)**

**F227** 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)**

**F228** Word in Sch. 3 Pt. VIII para. 9(1) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(a)(ii)**

**F229** Sch. 3 Pt. VIII para. 9(2) substituted (6.4.2018) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2018 \(S.I. 2018/120\)](#), regs. 1, **6(5)**

**F230** Sch. 3 Pt. VIII para. 9(3) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **5(7)(b)**



**[<sup>F231</sup>council tax or water or sewerage charges] on accommodation provided for employee's use**

**10.** A payment of, or a contribution towards meeting a person's liability for [<sup>F232</sup>council tax or water or sewerage charges] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [<sup>F233</sup>sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], [<sup>F234</sup>he is not liable to income tax]<sup>F235</sup> ... in respect of the provision of that accommodation.

This paragraph does not extend to Northern Ireland.

**Textual Amendments**

- F231** 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)**
- F232** 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)**
- F233** 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)**
- F234** 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)**
- F235** Words in sch. 3 Pt. 8 para. 10 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(i)**

**[<sup>F236</sup>rates or water or sewerage charges ] on accommodation provided for employee's use**

**11.** A payment of, or a contribution towards meeting, a person's liability for [<sup>F237</sup>rates or water or sewerage charges ] in respect of accommodation occupied by him and provided for him by reason of his employment if by virtue of [<sup>F238</sup>sections 99 or 100 of ITEPA 2003 (accommodation provided for performance of duties or as a result of a security threat)], he is not liable to income tax<sup>F239</sup> ... in respect of the provision of that accommodation.

This paragraph extends only to Northern Ireland.

**Textual Amendments**

- F236** 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)**
- F237** 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)**
- F238** 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)**
- F239** Words in sch. 3 Pt. 8 para. 11 omitted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(k)(ii)**

**Foreign service allowance**

**12.** A payment by way of an allowance which is not regarded as income for any income tax purpose by virtue of [<sup>F240</sup>section 299 of ITEPA 2003 (Crown employees' foreign service allowance)].

**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

**F240** Words in sch. 3 Pt. 8 para. 12 substituted for (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(m)**

#### [<sup>F241</sup>HM Forces' Operational Allowance

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

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

#### Textual Amendments

**F241** Sch. 3 Pt. VIII para. 12A substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(a)**

#### [<sup>F242</sup>HM Forces' Council Tax Relief

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

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

#### Textual Amendments

**F242** Sch. 3 Pt. VIII para. 12B substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(b)**

#### [<sup>F243</sup>HM Forces' Continuity of Education Allowance

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

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

#### Textual Amendments

**F243** Sch. 3 Pt. VIII para. 12C inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **9(c)**

#### [<sup>F244</sup>HM Forces' Accommodation Allowance

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

**Textual Amendments**

**F244** Sch. 3 Pt. VIII para. 12D inserted (2.7.2019) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2019 \(S.I. 2019/1009\)](#), regs. 1, 2

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

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

**Overseas medical treatment**

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

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

**[<sup>F245</sup>Recommended medical treatment**

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

**Textual Amendments**

**F245** Sch. 3 Pt. VIII para. 14A inserted (1.1.2015) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2014 \(S.I. 2014/3228\)](#), regs. 1, 4

**[<sup>F246</sup>Experts Seconded to European Commission**

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

**Textual Amendments**

**F246** Sch. 3 Pt. 8 para. 15 added (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **28(6)(n)**

**[<sup>F247</sup>Experts seconded to a body of the European Union**

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

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

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Bodies of the European Union located in the United Kingdom

The European Medicines Agency

The European Police College

The European Banking Authority]

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**Textual Amendments**

**F247** Sch. 3 Pt. VIII para. 15A inserted (6.4.2011) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), 7

**[<sup>F248</sup> Expenses of MPs and other representatives**

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

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

<sup>F249</sup>(ca)

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

**Textual Amendments**

**F248** 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

**F249** Sch. 3 Pt. VIII para. 16(ca) inserted (1.9.2013) by [The Social Security \(Contributions\) \(Amendment No.3\) Regulations 2013 \(S.I. 2013/1907\)](#), regs. 1, 4(a)

**[<sup>F250</sup> Travel expenses of members of local authorities etc**

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

**Textual Amendments**

**F250** Sch. 3 Pt. VIII para. 17 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, 5(8)

## PART IX

### [<sup>F251</sup>Incentives by way of securities.]

#### Textual Amendments

**F251** 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)**

### [<sup>F252</sup>Certain payments by way of securities, restricted securities and restricted interests in securities, and gains arising from them, disregarded]

1.—[<sup>F252</sup>(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

**F252** 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

<sup>F253</sup>2. ....

#### Textual Amendments

**F253** 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)**

### [<sup>F254</sup>Rights to acquire securities

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

*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**

**F254** 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**

<sup>F255</sup>**3A.** . . . . .

**Textual Amendments**

**F255** 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**

<sup>F256</sup>**4.** . . . . .

**Textual Amendments**

**F256** 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)**

**[<sup>F257</sup>Priority share allocations]**

[<sup>F257</sup>**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**

**F257** 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 [<sup>F258</sup>paragraph 44 of Schedule 2 to ITEPA 2003.]

**Textual Amendments**

**F258** 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)**

**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**

**F258** 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)**

[<sup>F259</sup> **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**

**F259** 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**

**F259** 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**

<sup>F260</sup>**8.** .....

**Textual Amendments**

**F260** 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)**

[<sup>F261</sup> **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.]

*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**

**F261** 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**

<sup>F262</sup>**10.** . . . . .

**Textual Amendments**

**F262** 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**

<sup>F262</sup>**11.** . . . . .

**Textual Amendments**

**F262** 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**

<sup>F262</sup>**12.** . . . . .

**Textual Amendments**

**F262** 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**

<sup>F262</sup>**13.** . . . . .

**Textual Amendments**

**F262** 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**

<sup>F262</sup>**14.** . . . . .



**Textual Amendments**

**F262** 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**

<sup>F262</sup>**15.** .....

**Textual Amendments**

**F262** 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)**

<sup>F263</sup>**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.]

**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

**F263** 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)**

### <sup>F264</sup>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 [<sup>F265</sup>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 [<sup>F266</sup>replacement right], includes the shares subject to [<sup>F267</sup>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

**F264** 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)**

**F265** 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)**

**F266** 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)**

**F267** 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)**

### <sup>F268</sup>Payments made to internationally mobile employees

18.—(1) So much of any payment as equals the amount in sub-paragraph (3).

(2) For the purposes of calculating the amount in sub-paragraph (3) treat amounts which count as employment income under Chapters 2 to 5 of Part 7 of ITEPA 2003 as having been paid in equal instalments on each day of the “relevant period” as determined in accordance with section 41G of ITEPA 2003.

(3) The amount in this sub-paragraph is calculated by adding together every instalment which would satisfy the condition in sub-paragraph (4), (5) or (6) on the day on which the instalment is treated as having been paid.

(4) The condition in this sub-paragraph is that the instalment does not give rise to a liability to pay earnings-related contributions because the employed earner does not fulfil the prescribed conditions as to residence or presence in Great Britain or Northern Ireland (as the case requires) set out in paragraph (1) of regulation 145 or because the proviso in paragraph (2) of that regulation applies.

(5) The condition in this sub-paragraph is that the instalment does not give rise to a liability to pay earnings-related contributions because the employed earner is determined in accordance with Title II of Regulation No (EC) 883/2004 and Title II of Regulation No (EC) 987/2009 to be subject only to the legislation of another EEA State or Switzerland.

(6) The condition in this sub-paragraph is that the instalment does not give rise to a liability to pay earnings-related contributions because the employed earner is determined to be subject only to the legislation of a country outside the United Kingdom pursuant to an Order in Council having effect under section 179 of the Administration Act.]

**Textual Amendments**

**F268** Sch. 3 para. 18 inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **21(3)**

## PART X

### MISCELLANEOUS AND SUPPLEMENTAL

#### **Other miscellaneous payments to be disregarded**

1.—(1) The payments listed in [F<sup>269</sup>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**

**F269** 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.

### <sup>F270</sup>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

**F270** 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 <sup>F271</sup>relevant employment income) <sup>F272</sup>.

#### Textual Amendments

**F271** 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

**F272** 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 <sup>F273</sup>overnight ] expenses

**4.**—<sup>F274</sup>(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.

<sup>F275</sup>(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

- F273** 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)
- F274** 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)
- F275** 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 [<sup>F276</sup>which—
- (a) satisfies the condition in either sub-paragraph (2) or (3); and
  - (b) is not within sub-paragraph (4) or (5).]
- (2) [<sup>F277</sup>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) [<sup>F278</sup>The condition in this sub-paragraph] is that the secondary contributor does not allocate the payment, directly or indirectly, to the earner.
- [<sup>F279</sup>(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

- F276** 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)**
- F277** 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)**

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

**F278** 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)**

**F279** 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.

### **[<sup>F280</sup> 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);
  - (f) section 321 (suggestion awards).]

### **Textual Amendments**

**F280** 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.

### **[<sup>F281</sup>Employee's liabilities and indemnity insurance]**

**10.** [<sup>F281</sup> A payment which by virtue of section 346 of ITEPA 2003 (deduction for employee liabilities) is deductible from the general earnings of the employment chargeable to tax under that Act.]

[<sup>F282</sup>This paragraph is subject to paragraph 1A of Part 8 of this Schedule.]

#### **Textual Amendments**

**F281** Sch. 3 Pt. 10 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(7)(c)

**F282** Words in Sch. 3 Pt. X para. 10 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **6(2)**

### **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. [<sup>F283</sup>This paragraph is subject to paragraph 1A of Part 8 of this Schedule.]

#### **Textual Amendments**

**F283** Words in Sch. 3 Pt. X para. 11 inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **6(3)**

### **Holiday pay**

**12.** [<sup>F284</sup>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**

**F284** 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.

### **[<sup>F285</sup> 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—



**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) 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 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.]

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.

#### Textual Amendments

**F285** 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)**

#### [<sup>F286</sup>Rewards for assistance with lost or stolen cards

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

(2) In this paragraph—

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

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

“credit card” means a card which—

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

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

#### Textual Amendments

**F286** 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)**



### [<sup>F287</sup> 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

**F287** 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)**

### [<sup>F288</sup> 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

**F288** 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)**

### [<sup>F289</sup> 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

**F289** 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

**F289** 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)**

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

### [<sup>F290</sup>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

**F290** 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)**

### [<sup>F291</sup>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

**F291** 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)**

### [<sup>F292</sup>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

**F292** 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)**

### [<sup>F293</sup>Fees relating to the Disclosure and Barring Service

**23.**—(1) A fee paid by virtue of section 116A(4)(b) or (5)(b) of the Police Act 1997 (“the Police Act”) (fee for up-dating certificates).

(2) A fee paid under—

- (a) section 113A(1)(b) of the Police Act (fee for criminal record certificates);
- (b) section 113B(1)(b) of the Police Act (fee for enhanced criminal record certificates);
- (c) section 114(1)(b) of the Police Act (fee for criminal record certificates: Crown employment); or
- (d) section 116(1)(b) of the Police Act (fee for enhanced criminal record certificates: judicial appointments and Crown employment);

where the application is made at the same time as an application under section 116A(4) or (5) of the Police Act for the certificate to be subject to up-date arrangements.]

**Textual Amendments**

**F293** Sch. 3 Pt. X para. 23 inserted (10.6.2013) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2013 \(S.I. 2013/1142\)](#), regs. 1, 2

**[<sup>F294</sup> Advice relating to proposed employee shareholder agreements**

**24.**—(1) A payment, or reimbursement, in accordance with section 205A(7) of the Employment Rights Act 1996 (employee shareholder status), of any reasonable costs in obtaining relevant advice.

(2) “Relevant advice” has the same meaning as section 326B(2) of ITEPA 2003 (advice relating to proposed employee shareholder agreements).]

**Textual Amendments**

**F294** Sch. 3 Pt. X para. 24 inserted (1.9.2013) by [The Social Security \(Contributions\) \(Amendment No.3\) Regulations 2013 \(S.I. 2013/1907\)](#), regs. 1, **4(b)**

**[<sup>F295</sup> Payments on which Class 1 or Class 1A contributions have been paid pursuant to the Social Security Contributions (Limited Liability Partnership) Regulations 2014**

**25.** A payment made by an employer to an employed earner which represents an amount on which Class 1 or Class 1A contributions are payable by a limited liability partnership in respect of that earner by virtue of regulation 3 or 4 of the Social Security Contributions (Limited Liability Partnership) Regulations 2014.]

**Textual Amendments**

**F295** Sch. 3 Pt. X para. 25 inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security Contributions \(Limited Liability Partnership\) Regulations 2014 \(S.I. 2014/3159\)](#), regs. 1(2), **5(3)**

**[<sup>F296</sup> Post Office Horizon compensation payments**

**26.**—(1) A payment of compensation made by Post Office Limited to a person in respect of a historic conviction that was quashed because it involved evidence from the Horizon system.

(2) A payment of compensation made by the Department for Business and Trade to a person who was a party to a claim against Post Office Limited in respect of the Horizon system that was subject to a group litigation order.

(3) In this paragraph—

“the Horizon system” means any version of the computer system used by Post Office Limited known as Horizon, Horizon Legacy, Horizon Online or HNG-X;

“Post Office Limited” means the private company limited by shares incorporated and registered in England and Wales with company number 02154540.]

*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**

**F296** Sch. 3 Pt. X para. 26 inserted (16.3.2023) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2023 \(S.I. 2023/186\)](#), regs. 1, 2

**[<sup>F297</sup> Post Office Horizon Shortfall Scheme compensation payments**

**27.**—(1) A top-up payment made by Post Office Limited to a recipient of a compensation payment from the Horizon Shortfall Scheme for the purpose of topping-up that compensation payment to account for sums lost to tax.

(2) In this paragraph—

“Horizon Shortfall Scheme” means the compensation scheme created on 1st May 2020 by Post Office Limited to compensate people who were adversely affected by accounting shortfalls related to the Horizon system;

“the Horizon System” and “Post Office Limited” have the same meaning as in paragraph 26(3).]

**Textual Amendments**

**F297** Sch. 3 Pt. 10 para. 27 inserted (1.8.2023) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2023 \(S.I. 2023/773\)](#), regs. 1, 2

**[<sup>F298</sup> Group Litigation Order nominated individual compensation payments, onward payments of Post Office compensation payments, Post Office Process Review Scheme compensation payments and Suspension Remuneration Review compensation payments**

**28.**—(1) A payment made by the Department for Business and Trade to a nominated individual under the Group Litigation Order compensation scheme.

(2) A payment that is a relevant onward payment of a—

- (a) Group Litigation Order compensation scheme payment,
- (b) Horizon Shortfall Scheme top-up payment made to a recipient of a compensation payment from the Horizon Shortfall Scheme for the purpose of topping-up that compensation payment to account for sums lost to tax,
- (c) Suspension Remuneration Review compensation payment, or
- (d) Post Office Process Review Scheme compensation payment.

(3) A payment made by Post Office Limited under the Post Office Process Review Scheme.

(4) A payment (including any top-up payment) made by Post Office Limited under the Suspension Remuneration Review.

(5) In this paragraph—

“Group Litigation Order compensation scheme” means the scheme announced by His Majesty’s Government on 22 March 2022 with the objective of ensuring that persons who were party to a claim against Post Office Limited in respect of the Horizon system that was subject to a group litigation order have access to compensation for losses related to that system;

“Horizon Shortfall Scheme” has the same meaning as in paragraph 27(2);

“the Horizon system” has the same meaning as in paragraph 26(3);

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

“nominated individual” means any person who was a shareholder or a director of a company or a partner in a partnership which ceased to exist and was a party to a claim against Post Office Limited in respect of the Horizon system that was subject to a group litigation order;

“Post Office Limited” has the same meaning as in paragraph 26(3);

“Post Office Process Review Scheme” means the review established by Post Office Limited to provide redress to postmasters who were financially impacted by previous processes or policies in relation to balance discrepancies unrelated to the Horizon system;

“relevant onward payment” means a payment made by a company who receives a compensation payment, to an individual who is or was a director or employee of the company and it is reasonable to conclude from the circumstances that the payment is made by the company to the individual for the purpose of passing on all or part of the compensation payment to the individual;

“Suspension Remuneration Review” means the review established by Post Office Limited to provide redress to postmasters contracted to deliver Post Office services through branches who were suspended before March 2019 and did not receive remuneration during their period of suspension.]

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#### Textual Amendments

**F298** Sch. 3 Pt. X para. 28 and cross-heading inserted (14.3.2024) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2024 \(S.I. 2024/187\)](#), regs. 1, 2

#### [<sup>F299</sup>Parental Transitions Support scheme payments

**29.** Any Parental Transitions Support scheme payment made by a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994 under section 20 of the Local Government in Scotland Act 2003.

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#### Textual Amendments

**F299** Sch. 3 Pt. X paras. 29, 30 inserted (1.4.2024) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2024 \(S.I. 2024/289\)](#), regs. 1, 2

#### Jobs Plus Pilot payments

**30.** Any Jobs Plus Pilot scheme payment made pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973.]

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#### Textual Amendments

**F299** Sch. 3 Pt. X paras. 29, 30 inserted (1.4.2024) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2024 \(S.I. 2024/289\)](#), regs. 1, 2

SCHEDULE 4

Regulation 67(2)

[<sup>F300</sup>Provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003]

**Textual Amendments**

**F300** 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.—[<sup>F301</sup>(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);

[<sup>F302</sup>“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 <sup>F303</sup> ...

“deductions working sheet” means any form of record on or in which are to be kept the matters required by this Schedule in connection with an employee’s general earnings and earnings-related contributions <sup>F304</sup> ... <sup>F305</sup> ...

“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 <sup>F306</sup> ... 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;

<sup>F307</sup> ...

<sup>F308</sup> ...

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

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

[<sup>F309</sup>“non-Real Time Information employer” means an employer other than one within sub-paragraph (4);]

[<sup>F309</sup>“Real Time Information employer” has the meaning given in sub-paragraph (4);]

<sup>F310</sup> ...

“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).

[<sup>F311</sup>(4) The following are Real Time Information employers for the purposes of this Schedule—

- (a) an employer who has entered into an agreement with HMRC to comply with the provisions of this Schedule which are expressed as relating to Real Time Information employers;
- (b) an employer within sub-paragraph (5);

<sup>F312</sup>(c) .....; and

- (d) on and after 6th October 2013, all employers.

(5) An employer is within this paragraph if the employer has been given a general or specific direction by the Commissioners for Her Majesty's Revenue and Customs before 6th October 2013 to deliver to HMRC returns under paragraph 21A of this Schedule (real time returns of information about payments of <sup>F313</sup>... earnings).]

#### Textual Amendments

**F301** 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)**

**F302** 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)**

**F303** Words in Sch. 4 para. 1 omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(2)**

**F304** Words in Sch. 4 para. 1(2) omitted (6.4.2014) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **6**

**F305** Words in Sch. 4 para. 1(2) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **4(2)**

**F306** Word in Sch. 4 para. 1(2) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(2)(a)(i)**

**F307** Words in Sch. 4 para. 1(2) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(2)(a)(ii)**



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

- F308** 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)**
- F309** Words in Sch. 4 para. 1(2) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **5(a)**
- F310** Words in Sch. 4 para. 1(2) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **20(b)**
- F311** Sch. 4 para. 1(4)-(5) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **5(b)**
- F312** Sch. 4 para. 1(4)(c) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **6**
- F313** Word in Sch. 4 para. 1(5) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(2)(b)**

### Multiple employers

<sup>F314</sup>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

- F314** 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)**

### 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 <sup>F315</sup>[<sup>F316</sup>... 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 [<sup>F317</sup>employee’s <sup>F315</sup>... 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 [<sup>F318</sup>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 [<sup>F319</sup>those earnings] will be paid.
- (4) This paragraph only applies if a direction has been given by the Board under [<sup>F320</sup>section 691 of ITEPA 2003] (PAYE: mobile UK workforce)<sup>F321</sup>.
- (5) Where an employee is paid a sickness payment which by virtue of regulation 23 is not made through the secondary contributor in relation to the employment—
- (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

- F315** Word in Sch. 4 para. 3 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(2)(c)**
- F316** 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)**
- F317** 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)**
- F318** 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)**
- F319** 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)**
- F320** 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)**
- F321** 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 [<sup>F322</sup>pays] any earnings-related contributions which, under section 6(4) of the Act <sup>F323</sup>, another person is liable to pay, his payment of those contributions shall be made as agent for that other person.

#### Textual Amendments

- F322** 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
- F323** This section was substituted by paragraph 2 of Part I of Schedule 9 to the Welfare Reform Act.

#### [<sup>F324</sup>Intermediaries

4A.—(1) Where any payment of <sup>F325</sup>[<sup>F326</sup>... 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),

**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 references to a subsequent payment of <sup>F325</sup>[<sup>F326</sup>... earnings] or of monetary earnings in paragraph 7(3) and (8), and

(d) paragraph 7(11),

as making the payment of those <sup>F325</sup>[<sup>F326</sup>... earnings] to the employee.

(2) For the purposes of this paragraph, a payment of <sup>F325</sup>[<sup>F326</sup>... 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

**F324** 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

**F325** Word in Sch. 4 para. 4A omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **22(2)(c)**

**F326** 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)**

#### <sup>F327</sup>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

**F327** 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)**

## 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 <sup>F328</sup>[<sup>F329</sup>... earnings] in respect of which earnings-related contributions are payable, or are treated as payable<sup>F330</sup>...—

(a) shall, if he has not already done so, prepare <sup>F331</sup>... a deductions working sheet for that employee, and

(b) may deduct earnings-related contributions in accordance with this Schedule.

[<sup>F332</sup>(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 [<sup>F333</sup>relevant employment income]) <sup>F334</sup> if the election provides for the collection of the amount in respect of which liability is transferred.

#### Textual Amendments

- F328** Word in Sch. 4 para. 6(1) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(3)(a)(i)**
- F329** 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)**
- F330** Words in Sch. 4 para. 6(1) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(3)(a)(ii)**
- F331** Words in Sch. 4 para. 6(1)(a) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **4(3)**
- F332** 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)**
- F333** 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)**
- F334** 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 <sup>F335</sup>[<sup>F336</sup>... earnings] to the employee, the employer may deduct from those <sup>F335</sup>[<sup>F336</sup>... earnings] the amount of the earnings-related contributions based on those <sup>F335</sup>[<sup>F336</sup>... earnings]<sup>F337</sup> ... which the employee is liable to pay under section 6(4) of the Act [<sup>F338</sup>(the “section 6(4)(a) amount”)].

[<sup>F339</sup>(1A) On making any chain payment the [<sup>F340</sup>deemed employer] may deduct the amount of earnings related contributions calculated by reference to the deemed direct earnings which the [<sup>F340</sup>deemed employer] is liable to pay.]

[<sup>F341</sup>(1B) In sub-paragraph (1A) “chain payment”, “deemed direct earnings” and “deemed employer” have the meanings given in regulations 14(2)(a), 14(3) and 20(5) respectively of the Social Security Contributions (Intermediaries) Regulations 2000.]

(2) Where two or more payments of <sup>F335</sup>[<sup>F336</sup>... earnings] fall to be aggregated, the employer may deduct the amount of the earnings-related contributions based on those <sup>F335</sup>[<sup>F336</sup>... 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.

[<sup>F342</sup>(3) If the employer—

*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) on making any payment of <sup>F335</sup>[<sup>F336</sup>... earnings] to an employee does not deduct from those <sup>F335</sup>[<sup>F336</sup>... earnings] the full section 6(4)(a) amount, or
- (b) is treated as making a payment of <sup>F335</sup>[<sup>F336</sup>... 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 <sup>F335</sup>[<sup>F336</sup>... earnings] made by the employer to that employee during [<sup>F343</sup>the same year and, where the case falls within paragraph (b) [<sup>F344</sup>or sub-paragraph 4(a) or (f)]]].

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

<sup>F345</sup>(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 <sup>F335</sup>... 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 <sup>F335</sup>[<sup>F336</sup>... 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)<sup>F346</sup>;

<sup>F347</sup>(c) .....

(d) the <sup>F335</sup>[<sup>F336</sup>... 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;  
<sup>F348</sup>...

<sup>F349</sup>(e) the employer is treated as making a payment of <sup>F335</sup>[<sup>F336</sup>... earnings] by paragraph 4A][<sup>F350</sup>; or]

<sup>F351</sup>(f) the payment in question is made to a person whose place of employment is outside the United Kingdom and on whose <sup>F335</sup>... earnings Class 1 contributions are, but income tax is not, payable.]

(5) For the purposes of sub-paragraphs (3), [<sup>F352</sup>(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 [<sup>F353</sup>in a case falling within paragraph (a) of any of those sub-paragraphs [<sup>F354</sup>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.

[<sup>F355</sup>This is subject to the following qualification.]

<sup>F356</sup>(5A) Where a payment—

- (a) falls within sub-paragraph (4)(e) [<sup>F357</sup>or (f)],
- (b) comprises a beneficial interest in [<sup>F358</sup>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 [<sup>F359</sup>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.

[<sup>F360</sup>(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 <sup>F335</sup>[<sup>F336</sup>... 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 [<sup>F361</sup>securities],
  - (ii) a conditional interest in [<sup>F361</sup>securities] or a beneficial interest in convertible [<sup>F361</sup>securities] treated as earnings under [<sup>F362</sup>regulation 22(5), (6) or (7)],
  - (iii) any gain on which the ex-employee is chargeable to tax by virtue of [<sup>F363</sup>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 [<sup>F364</sup>section 6(4)(a) amount].

<sup>F365</sup>(10) .....  
<sup>F366</sup> ...

(11) Where, in the circumstances specified in sub-paragraph (9), the employer has not deducted, from the earnings referred to in sub-paragraph (9)(b), the full amount of earnings-related contributions which by virtue of this Schedule he is entitled to deduct, he may, without prejudice to

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

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 [<sup>F367</sup> securities] referred to in of sub-paragraph 9(b)(i) and (ii); or
- (b) the [<sup>F367</sup> 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 [<sup>F367</sup> 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 <sup>F335</sup>[<sup>F336</sup>... 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,
  - <sup>F368</sup>(ii) earnings which exceed the current lower earnings limit but do not exceed the current primary threshold,]
  - <sup>F369</sup>(iii) earnings which exceed the current primary threshold but do not exceed the [<sup>F370</sup> current upper earnings limit,]
  - <sup>F371</sup>(iiia) .....
  - <sup>F372</sup>(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;
  - <sup>F373</sup>(vii) any <sup>F374</sup>... statutory paternity pay;
  - <sup>F375</sup>(viiia) .....
  - <sup>F376</sup>(viii) any statutory adoption pay[<sup>F377</sup>, <sup>F378</sup>...
    - (ix) any statutory shared parental pay]]<sup>F379</sup>; and
    - (x) any statutory parental bereavement pay.]

<sup>F381</sup>(c) .....

(14) Where 2 or more payments of <sup>F335</sup>[<sup>F336</sup>... 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 <sup>F335</sup>[<sup>F336</sup>... earnings] he shall record under the name of the employee to whom he pays the <sup>F335</sup>[<sup>F336</sup>... earnings]—

- (a) the date of payment;
- (b) the amount of the <sup>F335</sup>[<sup>F336</sup>... earnings], excluding any allowable [<sup>F382</sup>pension] contributions; and
- (c) any allowable [<sup>F382</sup>pension] contributions;

and retain the record for a period of three years after the end of the tax year in which the <sup>F335</sup>[<sup>F336</sup>... earnings] were paid.

### Textual Amendments

- F335** Word in Sch. 4 para. 7 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(3)(b)**
- F336** 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)**
- F337** 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)
- F338** 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)
- F339** Sch. 4 Pt. II para. 7(1A) inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2017 \(S.I. 2017/373\)](#), regs. 1, **4(3)**
- F340** Words in Sch. 4 para. 7(1A) substituted (6.4.2021 immediately after S.I. 2020/1150 comes into force) by [The Social Security Contributions \(Intermediaries\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1220\)](#), regs. 1(2), **3(2)(a)**
- F341** Sch. 4 para. 7(1B) inserted (6.4.2021 immediately after S.I. 2020/1150 comes into force) by [The Social Security Contributions \(Intermediaries\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1220\)](#), regs. 1(2), **3(2)(b)**
- F342** 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)
- F343** 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)**
- F344** 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)**
- F345** 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)**
- F346** 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](#).
- F347** Sch. 4 para. 7(4)(c) and word omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(a)(i)** (with reg. 20)
- F348** 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)**
- F349** 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)
- F350** 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)**
- F351** 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)**
- F352** 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)**



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

- F353** 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)
- F354** 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)**
- F355** 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)**
- F356** 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)**
- F357** 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)**
- F358** 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)**
- F359** 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)
- F360** 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)
- F361** 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)**
- F362** 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)**
- F363** 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)**
- F364** 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)
- F365** 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)**
- F366** 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**
- F367** 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)**
- F368** Sch. 4 para. 7(13)(b)(ii) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **21(a)**
- F369** Sch. 4 para. 7(13)(b)(iii) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **21(b)**
- F370** Words in Sch. 4 para. 7(13)(b)(iii) substituted (6.4.2016) by The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **18(a)(ii)(aa)** (with reg. 20)
- F371** Sch. 4 para. 7(13)(b) (iiia) omitted (6.4.2016) by virtue of The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **18(a)(ii)(bb)** (with reg. 20)
- F372** 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)**
- F373** 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)**
- F374** Word in Sch. 4 para. 7(13)(b)(vii) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(2)(a)** (with reg. 9)
- F375** Sch. 4 para. 7(13)(b) (viia) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(2)(b)** (with reg. 9)
- F376** 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)**



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

- F377** Sch. 4 para. 7(13)(b)(ix) and word inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **4(2)(d)**
- F378** Word in Sch. 4 para. 7(13)(b)(viii) omitted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(3)(a)(i)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F379** Sch. 4 para. 7(13)(b)(x) and word inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(3)(a)(ii)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F380** Words in Sch. 4 para. 7(13)(b) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), **regs. 1, 18(a)(ii)(cc)** (with reg. 20)
- F381** 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)**
- F382** 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)**

**[<sup>F383</sup>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;
- (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**

**F383** 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 [<sup>F384</sup>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<sup>F385</sup>, treated as having been paid, which exceed the current lower earnings limit but do not exceed the current primary threshold<sup>F386</sup> ...;
- (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 [<sup>F387</sup>current upper earnings limit]<sup>F388</sup> ...;

<sup>F389</sup>(ca) .....

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

- (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;
- <sup>F390</sup>(f) the amount of statutory maternity pay paid to the employee;
- <sup>F391</sup>(g) the amount of <sup>F392</sup>... statutory paternity pay paid to the employee;
- <sup>F393</sup>(ga) ..... <sup>F394</sup>...]
- (h) the amount of statutory adoption pay paid to the employee<sup>F395</sup>; <sup>F396</sup>...]
- (i) the amount of statutory shared parental pay paid to the employee;]<sup>F397</sup>; and
- (j) the amount of statutory parental bereavement pay paid to the employee;]

and shall enter the amounts under [<sup>F398</sup>paragraph (e)] under the appropriate category letter indicated by the [<sup>F399</sup>Inland Revenue].

(2) Where the employer is not required to give the employee a certificate in accordance with [<sup>F400</sup>regulation 67 of the PAYE Regulations], because no tax has been deducted from the employee’s [<sup>F401</sup>relevant payments] during the year concerned<sup>F402</sup> ..., [<sup>F403</sup>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).]

<sup>F404</sup>(3) In sub-paragraph (2), “relevant payments” has the meaning given in the PAYE Regulations.]

**Textual Amendments**

- F384** 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)**
- F385** Section 6A was inserted by paragraph 3 of Part I of Schedule 9 to the Welfare Reform Act.
- F386** Words in Sch. 4 para. 9(1)(b) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(b)(i)** (with reg. 20)
- F387** Words in Sch. 4 para. 9(1)(c) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(b)(ii)(aa)** (with reg. 20)
- F388** Words in Sch. 4 para. 9(1)(c) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(b)(ii)(bb)** (with reg. 20)
- F389** Sch. 4 para. 9(1)(ca) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(b)(iii)** (with reg. 20)
- F390** 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)**
- F391** 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)**
- F392** Word in Sch. 4 para. 9(1)(g) omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **4(3)** (with reg. 9)
- F393** Sch. 4 para. 9(1)(ga) omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **4(3)(a)** (with reg. 9)
- F394** Word in Sch. 4 para. 9(1)(ga) omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **4(3)(b)** (with reg. 9)

- F395** Sch. 4 para. 9(1)(i) and word inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **4(3)(c)**
- F396** Word in Sch. 4 para. 9(1)(h) omitted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(3)(b)(i)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F397** Sch. 4 para. 9(1)(j) and word inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(3)(b)(ii)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F398** 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)**
- F399** 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)**
- F400** 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)**
- F401** Words in Sch. 4 para. 9(2) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **22(a)**
- F402** 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**
- F403** 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)**
- F404** Sch. 4 para. 9(3) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **22(b)**

## 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 [<sup>F405</sup>sub-paragraph (1A) and] paragraph 11 and 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the [<sup>F406</sup>Inland Revenue] within 14 days [<sup>F407</sup>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 <sup>F408</sup>... tax month.

[<sup>F409</sup>(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 <sup>F410</sup>[<sup>F411</sup>... earnings] paid by the employer in that <sup>F412</sup>... tax month, [<sup>F413</sup>(and, where required, reported under paragraph 21A or 21D)] other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations<sup>F414</sup>....

(3) For the purposes of sub-paragraph (2), if two or more payments of <sup>F410</sup>[<sup>F415</sup>... earnings] fall to be aggregated, the employer shall be treated as having deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

[<sup>F416</sup>(3A) The amount specified in sub-paragraph (2) must be adjusted to take account of errors corrected under paragraph 21E(5), other than in cases where paragraph 21E(4) applies [<sup>F417</sup>, or failures rectified under paragraph 21EA(2)].]

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

[<sup>F418</sup>(4) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the tax month in which the correction is made if payment is made using an approved method of electronic communications, and
- (b) 14 days after the end of the tax month in which the correction is made, in any other case.]

### Textual Amendments

- F405** 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)**
- F406** 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)**
- F407** 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)**
- F408** 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)**
- F409** 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)**
- F410** Word in Sch. 4 para. 10 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(a)**
- F411** 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)**
- F412** 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)**
- F413** Words in Sch. 4 para. 10(2) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **6(a)**
- F414** Words in Sch. 4 para. 10(2) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **23**
- F415** 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)**
- F416** Sch. 4 para. 10(3A) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **6(b)**
- F417** Words in Sch. 4 para. 10(3A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **7**
- F418** Sch. 4 para. 10(4) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2014 \(S.I. 2014/1016\)](#), regs. 1(1), **2(a)**

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

11.—(1) Subject to [<sup>F419</sup>sub-paragraph (1A) and] paragraph 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the [<sup>F420</sup>Inland Revenue] within 14 days of the end of every <sup>F421</sup>... tax quarter [<sup>F422</sup>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

<sup>F423</sup>(b) .....

[<sup>F424</sup>(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 <sup>F425</sup>[<sup>F426</sup>... earnings] paid by the employer in that <sup>F427</sup>... tax quarter, [<sup>F428</sup>(and, where required, reported under paragraph 21A or 21D)] other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations<sup>F429</sup> ....

(3) For the purposes of sub-paragraph (2), where two or more payments [<sup>F430</sup>of <sup>F425</sup>... 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.

[<sup>F431</sup>(3A) The amount specified in sub-paragraph (2) must be adjusted to take account of errors corrected under paragraph 21E(5), other than in cases where paragraph 21E(4) applies [<sup>F432</sup>, or failures rectified under paragraph 21EA(2)].]

[<sup>F433</sup>(3B) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the tax quarter in which the correction is made if payment is made using an approved method of electronic communications, and
- (b) 14 days after the end of the tax quarter in which the correction is made, in any other case.]

[<sup>F434</sup>(4) The condition specified in this sub-paragraph is that for [<sup>F435</sup>tax months] falling within the current year, the average monthly amount found by the formula below will be less than £1500.

The formula is—

$$[\text{F436}(\text{N} + \text{P} + \text{L} + \text{S}) - (\text{SP} + \text{CD})]$$

The expressions used in the formula have the following values.

N is the amount which would be payable to the [<sup>F437</sup>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) [<sup>F438</sup>any amount payable in respect of retrospective earnings;]
- (c) <sup>F439</sup> ...

[<sup>F440</sup>“P” is the amount which would be payable to HMRC under regulation [<sup>F441</sup> 67G or] 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 [<sup>F437</sup>Inland Revenue] under [<sup>F442</sup>regulation 54(1) of the Education (Student Loans) (Repayment) Regulations 2009 (payment of repayments deducted to HMRC)] if the reduction referred to in paragraph (3) of that regulation <sup>F443</sup>...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.

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

F444  
...

**SP** is the amount—

- (a) recoverable by the employer from [F445the Inland Revenue], or
- (b) deductible from amounts for which the employer would otherwise be accountable to [F445the Inland Revenue],

in respect of payments to his employees by way of F446... statutory maternity pay, [F447[F448statutory paternity pay][F449, statutory shared parental pay][F450, statutory adoption pay and statutory parental bereavement 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

- F419** 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)**
- F420** 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)**
- F421** 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)**
- F422** 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)**
- F423** 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)**
- F424** 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)**
- F425** Word in Sch. 4 para. 11 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(a)**
- F426** 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)**
- F427** 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)**
- F428** Words in Sch. 4 para. 11(2) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **7(a)**
- F429** Words in Sch. 4 para. 11(2) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **24**
- F430** 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)**
- F431** Sch. 4 para. 11(3A) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **7(b)**
- F432** Words in Sch. 4 para. 11(3A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **8**
- F433** Sch. 4 para. 11(3B) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2014 \(S.I. 2014/1016\)](#), regs. 1(1), **2(b)**
- F434** 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)**
- F435** 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)**



- F436** 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)**
- F437** 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)**
- F438** 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)**
- F439** 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)**
- F440** 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)**
- F441** Words in Sch. 4 para. 11(4) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **7(c)**
- F442** Words in Sch. 4 para. 11(4) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **25**
- F443** 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)**
- F444** 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)**
- F445** 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)**
- F446** Words in Sch. 4 para. 11(4) omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(3)**
- F447** 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)**
- F448** Words in Sch. 4 para. 11(4) substituted (5.4.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(4)(a)** (with reg. 9)
- F449** Words in Sch. 4 para. 11(4) inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(4)(b)**
- F450** Words in Sch. 4 para. 11(4) substituted (6.4.2020) by The Social Security (Contributions) (Amendment) Regulations 2020 (S.I. 2020/239), **regs. 1, 2(3)(c)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)

**[<sup>F451</sup>Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under paragraph 21E(6) [<sup>F452</sup>or 21EA(3)]]**

**11ZA.**—(1) This paragraph applies if, during any tax period, an employer makes a return under paragraph 21E(6) (returns under paragraph 21A and 21D: amendments) other than by virtue of paragraph 21E(4)[<sup>F453</sup>, or paragraph 21EA(3) (failure to make a return under paragraph 21A or 21D of Schedule 4)].

(2) The amount specified in paragraph 10(2) or, as the case may be, 11(2) for the final tax period in the year covered by the return is to be adjusted to take account of the information in the return.

(3) If the value of the adjustment required by paragraph (2) is a negative amount, the employer may recover that amount—

- (a) by setting it off against the amount the employer is liable to pay under paragraph 10(2) or, as the case may be, 11(2) for the tax period the return is made in; or
- (b) from the Commissioners for Her Majesty's Revenue and Customs.

**[**  
<sup>F454</sup>(3A) Where sub-paragraph (3) applies the negative amount is treated as having been paid to HMRC—

**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) 17 days after the end of the final tax period in the year covered by the return where payment is made using an approved method of electronic communication, and
- (b) 14 days after the end of the final tax period in the year covered by the return in any other case.]

(4) But paragraph (3) does not apply in relation to primary Class 1 contributions in a case where those contributions were deducted in error and the excess deduction has not been refunded to the employee.]

#### Textual Amendments

- F451** Sch. 4 para. 11ZA inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **8**
- F452** Words in Sch. 4 para. 11ZA heading inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **9(2)**
- F453** Words in Sch. 4 para. 11ZA(1) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **9(1)**
- F454** Sch. 4 para. 11ZA(3A) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2014 \(S.I. 2014/1016\)](#), regs. 1(1), **2(c)**

#### <sup>F455</sup>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

- F455** 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.**—<sup>F456</sup>(1) The Inland Revenue shall give a receipt to the employer for the total amount paid under paragraph <sup>F457</sup>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 <sup>F458</sup>Inland Revenue] on account of earnings-related contributions under paragraph <sup>F457</sup>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)<sup>F459</sup>, the amounts which he is liable to pay subsequently in respect of other payments of <sup>F460</sup><sup>F461</sup>... 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 <sup>F460</sup><sup>F461</sup>... 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;
  - <sup>F462</sup>(b) .....
  - (c) a refund has been made under regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990.

**Textual Amendments**

- F456** 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)**
- F457** 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)**
- F458** 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)**
- F459** [S.I. 1990/536](#).
- F460** Word in Sch. 4 para. 12(2) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(a)**
- F461** 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)**
- F462** Sch. 4 para. 12(3)(b) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(c)** (with reg. 20)

**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 [<sup>F463</sup>Inland Revenue] not later than 19th October [<sup>F464</sup>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 [<sup>F463</sup>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 [<sup>F463</sup>Inland Revenue] under paragraph 10 or 11 for any <sup>F465</sup>... tax period in the same year.

**Textual Amendments**

- F463** 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)**
- F464** 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)**
- F465** 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)**

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

14.—(1) If within [<sup>F466</sup>17 days] of the end of any <sup>F467</sup>... tax period [<sup>F468</sup>a non-Real Time Information employer] has paid no amount of earnings-related contributions to the [<sup>F469</sup>Inland Revenue] under paragraph 10 or 11 for that <sup>F467</sup>... tax period and the [<sup>F469</sup>Inland Revenue] is unaware of the amount, if any, which the employer is liable so to pay, the [<sup>F469</sup>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 [<sup>F469</sup>Inland Revenue] under that paragraph in respect of the <sup>F467</sup>... tax period in question.

(2) Where a notice given by the [<sup>F469</sup>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 <sup>F467</sup>... tax periods were one <sup>F467</sup>... tax period.

(3) If the [<sup>F469</sup>Inland Revenue] is not satisfied that an amount of earnings-related contributions paid <sup>F470</sup>... under paragraph 10 or 11 for any <sup>F467</sup>... tax period is the full amount which the employer is liable to pay<sup>F470</sup>..., the [<sup>F469</sup>Inland Revenue] may give a notice under sub-paragraph (1) despite the payment of that amount.

**Textual Amendments**

- F466** 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)**
- F467** 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)**
- F468** Words in Sch. 4 para. 14(1) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **9**
- F469** 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)**
- F470** 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 [<sup>F471</sup>17 days] following the end of any <sup>F472</sup>... tax period the employer has paid no amount of earnings-related contributions to [<sup>F473</sup>HMRC] under paragraph 10 or 11 for that <sup>F472</sup>... tax period and there is reason to believe that the employer is liable to pay such contributions, [<sup>F473</sup>HMRC], upon consideration of the employer's record of past payments [<sup>F474</sup>whether of earnings-related contributions or of combined amounts,] may to the best of [<sup>F475</sup>their judgment] specify the amount of earnings-related contributions [<sup>F476</sup>or of a combined amount] which [<sup>F477</sup>they consider] the employer is liable to pay and give notice to him of that amount.

[<sup>F478</sup>(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 [<sup>F479</sup>Education (Student Loans) (Repayment) Regulations 2009].]

[<sup>F480</sup>(1B) In arriving at an amount under paragraph (1), HMRC may also take into account any returns made by the employer under this Schedule in the tax period in question or earlier tax periods.]

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount <sup>F481</sup>... 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 [<sup>F482</sup>or as including an amount of earnings-related contributions] which the employer was liable to pay for that <sup>F472</sup>... tax period in accordance with paragraph 10 or 11; and

(b) may be certified by [<sup>F483</sup>HMRC].

(3) The provisions of sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer pays to [<sup>F484</sup>HMRC] the full amount of earnings-related contributions which the employer is liable to pay under paragraph 10 or 11 for that <sup>F472</sup>... tax period, or the employer satisfies [<sup>F484</sup>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 [<sup>F485</sup>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 <sup>F472</sup>... tax periods, a notice may be given by [<sup>F486</sup>HMRC] under sub-paragraph (1) which extends to two or more consecutive <sup>F472</sup>... tax periods, and this Schedule shall have effect as if those <sup>F472</sup>... tax periods were the latest <sup>F472</sup>... tax period specified in the notice.

(6) A notice may be given by [<sup>F487</sup>HMRC] under sub-paragraph (1) notwithstanding that an amount of earnings-related contributions has been paid <sup>F488</sup>... by the employer under paragraph 10 or 11 for any <sup>F472</sup>... tax period, if, after seeking the employer's explanation as to the amount of earnings-related contributions paid, [<sup>F487</sup>HMRC] is not satisfied that the amount so paid is the full amount which the employer is liable to pay <sup>F488</sup>... 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 [<sup>F487</sup>HMRC] that no further amount of earnings-related contributions is due for the relevant <sup>F472</sup>... tax period.

(7) Where, during the period allowed in a notice given by [<sup>F489</sup>HMRC] under sub-paragraph (1), the employer claims, but does not satisfy [<sup>F489</sup>HMRC], that the payment <sup>F490</sup>... made in respect of any <sup>F472</sup>... tax period specified in the notice is [<sup>F491</sup>or includes] the full amount of earnings-related contributions he is liable to pay to [<sup>F489</sup>HMRC] for that period, the employer may require [<sup>F489</sup>HMRC] to inspect the employer's documents and records as if [<sup>F489</sup>HMRC] had called upon the employer to produce those documents and records in accordance with [<sup>F492</sup>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 [<sup>F489</sup>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 [<sup>F493</sup>HMRC] under it [<sup>F494</sup>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 <sup>F472</sup>... 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 [<sup>F493</sup>HMRC] under paragraph 10 or 11 for any subsequent <sup>F472</sup>... 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.

### Textual Amendments

- F471** 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)**
- F472** 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)**
- F473** 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)**
- F474** 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)**
- F475** 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)**
- F476** 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)**
- F477** 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)**
- F478** 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)**
- F479** Words in Sch. 4 para. 15(1A)(c) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **26(a)**
- F480** Sch. 4 para. 15(1B) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **10**
- F481** 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)**
- F482** 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)**
- F483** 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)**
- F484** 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)**
- F485** 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)**
- F486** 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)**
- F487** 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)**
- F488** 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)**
- F489** 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)**
- F490** 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)**
- F491** 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)**

- F492** 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)**
- F493** 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)**
- F494** 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 <sup>F495</sup>... Tax Acts and any regulations under<sup>F496</sup><sup>F497</sup> 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 [<sup>F498</sup>HMRC] for any <sup>F495</sup>... tax period in accordance with paragraph 10 or 11 or which he is treated as liable to [<sup>F498</sup>HMRC][<sup>F499</sup>whether separately or as part of a combined amount] for any <sup>F495</sup>... tax period under paragraph 15; or
- (b) any amount of Class 1B contributions which an employer is liable to pay to the [<sup>F498</sup>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 [<sup>F500</sup>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 [<sup>F501</sup>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 [<sup>F502</sup>HMRC] for any <sup>F495</sup>... tax period;
- (b) Class 1B contributions which the employer is liable to pay to [<sup>F502</sup>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 [<sup>F503</sup>other component of a combined amount] which the employer is liable to pay to [<sup>F502</sup>HMRC] for any <sup>F495</sup>... tax period,

without specifying the respective amount of those contributions and of [<sup>F504</sup>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 <sup>F505</sup> (including proceedings under that section as applied by the provisions of this paragraph);
- (b) summary proceedings (including in Scotland proceedings in the sheriff court or in the sheriff's small debt court),

the total amount of contributions, in addition to any [<sup>F506</sup>other component of the combined amount] which the employer is liable to pay to [<sup>F507</sup>HMRC] for any <sup>F495</sup>... tax period, referred to in sub-paragraph (3) shall, subject to sub-paragraph (2), be one cause of action or one matter of complaint.

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

(5) 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 <sup>F495</sup>... 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; <sup>F508</sup>...
- (c) tax which the employer is liable to pay for any <sup>F495</sup>... tax period in respect of each of his several employees.

[<sup>F509</sup>(d) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005; or

- (e) payments of repayments of student loans due under the [<sup>F510</sup>Education (Student Loans) (Repayment) Regulations 2009].]

[<sup>F511</sup>(6) For the purposes of this paragraph “combined amount” has the meaning given in paragraph 15(1A).]

#### Textual Amendments

**F495** 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)**

**F496** 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 \(c. 36\)](#).

**F497** 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)**

**F498** 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)**

**F499** 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)**

**F500** 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)**

**F501** 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)**

**F502** 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)**

**F503** 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)**

**F504** 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)**

**F505** 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 \(S.I. 1991/724\)](#).

**F506** 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)**

**F507** 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)**

**F508** 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)**

**F509** 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)**



**F510** Words in Sch. 4 para. 16(5)(e) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **26(b)**

**F511** 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) [<sup>F512</sup>Subject to [<sup>F513</sup>sub-paragraph (4A) and] paragraph 21], where, in relation to the year ended 5th April 1993 or any subsequent year, an employer has not—

<sup>F514</sup>(a) . . . . .

(b) paid a Class 1B contribution by 19th October [<sup>F515</sup>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 [<sup>F516</sup>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<sup>F517</sup>;

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

<sup>F518</sup>(i) . . . . .

(ii) a Class 1B contribution, the 19th October [<sup>F519</sup>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.

[<sup>F520</sup>(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<sup>F521</sup>.

[<sup>F522</sup>(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.]

[<sup>F523</sup>(5) A certificate of [<sup>F524</sup>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.]

[<sup>F525</sup>(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.

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

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

#### Textual Amendments

- F512** 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)**
- F513** 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)**
- F514** Sch. 4 para. 17(1)(a) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(2)(a)**
- F515** 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)**
- F516** 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)**
- F517** Section 10A was inserted by section 53 of the [Social Security Act 1998 \(c. 14\)](#).
- F518** Sch. 4 para. 17(3)(b)(i) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(2)(b)**
- F519** 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)**
- F520** 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)**
- F521** 1882 c. 61. Section 92 was amended by sections 3(1) and (3) and 4(4) of the [Banking and Financial Dealings Act 1971 \(c. 80\)](#).
- F522** 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)**
- F523** 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)**
- F524** 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)**
- F525** 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)**

#### [<sup>F526</sup>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[<sup>F527</sup>, and section 101 of the Finance Act 2009, in respect of an earnings-related contribution,] 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

- F526** 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)**
- F527** Words in Sch. 4 para. 17A(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(3)**



### 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 <sup>F528</sup>... 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—

<sup>F529</sup>(i) .....

(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 <sup>F530</sup>... Class 1B contribution was paid if that date is later than the date referred to in paragraph (a).

#### Textual Amendments

**F528** Words in Sch. 4 para. 18(3) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(a)**

**F529** Sch. 4 para. 18(4)(a)(i) and word omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(b)(i)**

**F530** Words in Sch. 4 para. 18(4)(b) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(b)(ii)**

### 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 [<sup>F531</sup>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 [<sup>F532</sup>52, 52A or 55].

**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

- F531** 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)**
- F532** 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<sup>F533</sup>, or section 101 of the Finance Act 2009 in relation to any earnings-related contribution,] it shall be remitted for the period commencing on the first relevant date and ending on the second relevant date in the circumstances specified in sub-paragraph (2).

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

(3) In this paragraph—

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

#### Textual Amendments

- F533** Words in Sch. 4 para. 20(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(5)**

#### 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 <sup>F534</sup>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<sup>F535</sup>.

(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

**F534** 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)

**F535** Paragraph 3B was inserted into Schedule 1 by section 77(2) of the Child Support, Pensions and Social Security Act 2000.

#### <sup>F536</sup>Real time returns of information about payments of <sup>F537</sup>... earnings

**21A.—(1)** [<sup>F538</sup>Subject to [<sup>F539</sup>sub-paragraph (1A)],] on or before making any payment of <sup>F540</sup>... earnings to an employee a Real Time Information employer must deliver to HMRC the information specified in Schedule 4A (real time returns) in accordance with this paragraph [<sup>F541</sup>unless—

- (a) the employer is not required to maintain a deductions working sheet for any employees, or
- (b) an employee's earnings are below the lower earnings limit and the employer is required to make a return under regulation 67B(1), regulation 67D(3), regulation 67E(6) or regulation 67EA(3) of the PAYE Regulations.]

[<sup>F542</sup>(1A) But a Real Time Information employer—

- (a) which for the tax year 2014-15 meets Conditions A and B, or
- (b) which for the tax year 2015-16 meets Conditions A and C,

may instead for that tax year deliver to HMRC the information specified in Schedule 4A (real time returns) in respect of every payment of <sup>F540</sup>... earnings made to an employee in a tax month on or before making the last payment of <sup>F540</sup>... earnings in that month.

(1B) Condition A is that at 5th April 2014 the employer is one to whom HMRC has issued an employer's PAYE reference.]

[  
<sup>F542</sup>(1C) Condition B is that at 6th April 2014 the Real Time Information employer employs no more than 9 employees.

(1D) Condition C is that at 6th April 2015 the Real Time Information employer employs no more than 9 employees.

(1E) In this paragraph "employer's PAYE reference" means—

- (a) the combination of letters, numbers, or both, used by HMRC to identify an employer for the purposes of the PAYE Regulations, and
- (b) the number which identifies the employer's HMRC office.]

(2) The information must be included in a return.

(3) Subject to paragraph (4), if payments of <sup>F540</sup>... earnings are made to more than one employee at the same time, the return under sub-paragraph (2) must include the information required by Schedule 4A in respect of each employee to whom a payment of <sup>F540</sup>... earnings is made at that time.

(4) If payments of <sup>F540</sup>... earnings are made to more than one employee at the same time but the employer operates more than one payroll, the employer must make a return in respect of each payroll.

(5) The return is to be made using an approved method of electronic communications and regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a

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paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

<sup>F543</sup>(6) .....

<sup>F543</sup>(7) .....

(8) Schedule 24 to the Finance Act 2007 (penalties for errors), as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in subparagraph (2).]

**Textual Amendments**

- F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F537** Word in Sch. 4 para. 21A heading omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(b)**
- F538** Words in Sch. 4 para. 21A(1) inserted (with effect in accordance with reg 1(2)(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2013 \(S.I. 2013/2301\)](#), regs. 1(1), **3(a)**
- F539** Words in Sch. 4 para. 21A(1) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **7(a)**
- F540** Word in Sch. 4 para. 21A omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(b)**
- F541** Words in Sch. 4 para. 21A(1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **10(2)**
- F542** Sch. 4 paras. 21A(1A)-(1E) substituted for Sch. 4 paras. 21A(1A)-(1B) (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **7(b)**
- F543** Sch. 4 para. 21A(6)(7) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **10(3)**

**[<sup>F544</sup>Employees in respect of whom employer is not required to maintain a deductions worksheet**

**21AA.**—(1) This paragraph applies if an employer makes a payment of <sup>F545</sup>... earnings to an employee in respect of whom the employer is not required to maintain a deductions working sheet.

(2) The employer need not deliver the information required by paragraph 21A in respect of that employee on or before making the payment.

(3) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

**Textual Amendments**

- F544** Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**
- F545** Word in Sch. 4 para. 21AA omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

## Employees paid in specified circumstances

**21AB.**—(1) This paragraph applies if—

- (a) an employer makes a payment of <sup>F546</sup>... earnings to an employee, and
- (b) all of the circumstances in sub-paragraph (2) apply.

(2) The circumstances are that—

- (a) the payment includes an amount of <sup>F546</sup>... earnings which is for work undertaken by the employee on—
  - (i) the day the payment is made, or
  - (ii) provided that the payment is made before the employee leaves the place of work at the end of the employee's period of work, the day before the payment is made,
- (b) in respect of the work mentioned in paragraph (a), it was not reasonably practicable for the employer to calculate the payment due before the completion of the work, and
- (c) it is not reasonably practicable for the employer to deliver the information required by paragraph 21A on or before making the payment.

(3) The employer need not deliver the information required by paragraph 21A on or before making the payment.

(4) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

### Textual Amendments

**F544** Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

**F546** Word in Sch. 4 para. 21AB omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

## Paragraphs 21AA and 21AB: supplementary

**21AC** Where paragraph 21AA or 21AB applies, the information required by paragraph 21A in respect of the payment of <sup>F547</sup>... earnings may be included in a return with the information for any other payment of <sup>F547</sup>... earnings.

### Textual Amendments

**F544** Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

**F547** Word in Sch. 4 para. 21AC omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

## Benefits and expenses – returns under regulations 85 to 87 of the PAYE Regulations

**21AD.**—(1) This paragraph applies if an employer makes a payment of <sup>F548</sup>... earnings to an employee which, for the purposes of tax, falls to be included in a return under—

- (a) regulations 85 and 86 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must be provided for each employee), or

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- (b) regulations 85 and 87 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must also be provided for benefits code employees) or would fall to be so included if the employee’s employment was subject to the benefits code for the purposes of regulation 85 of the PAYE Regulations.

(2) If the employer is unable to comply with the requirement in paragraph 21A(1) to deliver the information required by that paragraph on or before making the payment, the employer must instead deliver the information as soon as reasonably practicable after the payment is made and in any event no later than 14 days after the end of the tax month in which the payment is made.]

#### Textual Amendments

**F544** Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013](#) (S.I. 2013/622), regs. 1, **11**

**F548** Word in Sch. 4 para. 21AD omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015](#) (S.I. 2015/478), regs. 1(4), **22(4)(c)**

#### [<sup>F549</sup> Employees paid advance payments of earnings

**21AE.**—(1) Sub-paragraph (2) applies where an employer—

- (a) normally makes a payment of earnings to an employee at regular intervals of no shorter than a week and no longer than a month,
- (b) makes an advance payment to the employee, and
- (c) makes a reduced regular interval payment to the employee.

(2) Where this paragraph applies—

- (a) the requirements of paragraphs 6(1)(a) (deduction of earnings-related contributions), 7(13) (calculation of deduction), 21A (real time returns of information about payments of earnings) and Schedule 4A (real time returns) do not apply to advance payments in the period beginning with the making of the advance payment and ending with the making of the reduced regular interval payment, and
- (b) the reduced regular interval payment and advance payments made in respect of it must be treated for the purposes of paragraphs 6(1)(a), 7(13), 21A and Schedule 4A as if they were a single payment of earnings made at the time the reduced regular interval payment is made.

(3) In this paragraph “regular interval” has the meaning given in regulation 1(2) of these Regulations.]

#### Textual Amendments

**F549** Sch. 4 para. 21AE inserted (6.4.2024) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2024](#) (S.I. 2024/306), regs. 1, **2(4)**

#### [<sup>F536</sup> Modification of the requirements of paragraph 21A: notional payments

**21B.**—(1) This [<sup>F550</sup> paragraph] applies if an employer makes a payment of <sup>F551</sup>... earnings to an employee which, for the purposes of tax, is a notional payment within the meaning given by section 710(2) of ITEPA 2003 (including a notional payment arising by virtue of a retrospective tax provision).

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

(2) If the employer is unable to comply with the requirement in paragraph 21A(1) to deliver the information required by that paragraph on or before making the payment, the employer must instead deliver the information as soon as reasonably practicable after the payment is made and in any event no later than—

(a) the time at which the employer delivers the information required by regulation 67B of the PAYE Regulations (real time returns of information about relevant payments) in respect of the payment;

<sup>F552</sup>(b) ..... ; or

(c) 14 days after the end of the tax month the payment is made in,

whichever is earliest.]

**Textual Amendments**

**F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

**F550** Word in Sch. 4 para. 21B(1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **12(2)**

**F551** Word in Sch. 4 para. 21B omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

**F552** Sch. 4 para. 21B(2)(b) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **12(3)**

**[<sup>F536</sup>Relationship between paragraph 21A and aggregation of earnings**

**21C.**—(1) Where an employee's earnings are aggregated, a Real Time Information employer or, as the case may be, Real Time Information employers must make such arrangements as are necessary to ensure that the information specified in paragraph (2) in respect of all the aggregated earnings is included in the information given in respect of one of the employee's employments only.

(2) The information specified in this paragraph is the information specified in paragraphs 7 and 10(b) and (d) of Schedule 4A (real time returns).]

**Textual Amendments**

**F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

**[<sup>F553</sup>Notifications of payments of <sup>F554</sup>... earnings to and by providers of certain electronic payment methods**

**21CA.**—(1) A Real Time Information employer who makes a payment of <sup>F554</sup>... earnings using an approved method of electronic communications which falls to be included in a return under paragraph 21A must—

(a) generate a reference and include it in that return,

(b) notify the service provider that the payment is a payment of <sup>F554</sup>... earnings, and

(c) generate a sub-reference in respect of the payment of <sup>F554</sup>... earnings and notify the service provider of that sub-reference.



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

(2) A service provider who receives a notification under paragraph (1)(b) must notify HMRC of the information it holds that is required for generating a reference in relation to the payment of <sup>F554</sup> ... earnings.

(3) In sub-paragraphs (1) and (2), “service provider” means the provider of the approved method of electronic communications by which the payment is made.

(4) For the purposes of sub-paragraphs (1) and (3), an “approved method of electronic communications” is any method of electronic communications which has been approved for the purposes of regulation 90H (mandatory electronic payment).

(5) Any direction given under regulation 67CA of the PAYE Regulations (notification of relevant payments to and by providers of certain electronic payment methods) applies for the purposes of the obligations in this paragraph as if it referred to payments of <sup>F554</sup> ... earnings.]

#### Textual Amendments

**F553** Sch. 4 para. 21CA inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **13**

**F554** Word in Sch. 4 para. 21CA omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

#### <sup>F536</sup>Exceptions to paragraph 21A

**21D.**—(1) This paragraph applies to—

- (a) an individual who is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications;
- (b) a partnership, if all the partners fall within sub-paragraph (a);
- (c) a company, if all the directors and the company secretary fall within sub-paragraph (a);
- (d) a care and support employer.

[ an employer to whom a direction has been given under sub-paragraph (12). ]  
<sup>F555</sup>(e)

<sup>F556</sup>But this is subject to sub-paragraph (2B).]

(2) A Real Time Information employer to whom this paragraph applies may proceed in accordance with this paragraph instead of paragraph 21A.

[  
<sup>F557</sup>(2A) Before 6th April 2014, a Real Time Information employer to whom this paragraph applies may proceed as if the employer were a non-Real Time Information employer and accordingly the provisions of this Schedule apply to such an employer.]

[  
<sup>F558</sup>(2B) This paragraph does not apply if a Real Time Information employer within sub-paragraph (1) makes a return using an approved method of electronic communications.]

(3) [<sup>F559</sup>On and after 6th April 2014, the] Real Time Information employer must deliver to HMRC the information specified in Schedule 4A in respect of each employee to whom a payment of <sup>F560</sup> ... earnings is made in a tax [<sup>F561</sup>quarter] unless the employer is not required to maintain a deductions working sheet for any employees and, for the purposes of this paragraph, references in Schedule 4A to a payment of <sup>F560</sup> ... earnings shall be read as if they were references to all the payments made to the employee in the tax [<sup>F561</sup>quarter].



(4) The information must be included in a return in such a form as HMRC may approve or prescribe.

(5) The return required under sub-paragraph (4) must be delivered within 14 days after the end of the tax [<sup>F562</sup>quarter] the return relates to.

(6) If payments of <sup>F560</sup>... earnings have been made to more than one employee in the tax [<sup>F563</sup>quarter], the return under sub-paragraph (4) must include the information required by Schedule 4A in respect of each employee to whom a payment of <sup>F560</sup>... earnings has been made.

<sup>F564</sup>(7) .....

<sup>F564</sup>(8) .....

(9) Schedule 24 to the Finance Act 2007, as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (4).

(10) In sub-paragraph (1)(c), “company” means a body corporate or unincorporated association but does not include a partnership.

(11) In sub-paragraph (1)(d), “care and support employer” means an individual (“the employer”) who employs a person to provide domestic or personal services at or from the employer's home where—

- (a) the services are provided to the employer or a member of the employer's family;
- (b) the recipient of the services has a physical or mental disability, or is elderly or infirm; and
- (c) it is the employer who delivers the return (and not some other person on the employer's behalf).]

[<sup>F565</sup>(12) Where the Commissioners for Her Majesty's Revenue and Customs are satisfied that—

- (a) it is not reasonably practicable for an employer to make a return using an approved method of electronic communications, and
- (b) it is the employer who delivers the return (and not some other person on the employer's behalf),

they may make a direction specifying that the employer is not required to make a return using an approved method of electronic communications.]

#### Textual Amendments

- F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F555** Sch. 4 para. 21D(1)(e) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(2)**
- F556** Words in Sch. 4 para. 21D(1) inserted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(a)**
- F557** Sch. 4 para. 21D(2A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(3)**
- F558** Sch. 4 para. 21D(2B) inserted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(b)**
- F559** Words in Sch. 4 para. 21D(3) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(4)**
- F560** Word in Sch. 4 para. 21D omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

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

- F561** Words in Sch. 4 para. 21D(3) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F562** Words in Sch. 4 para. 21D(5) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F563** Words in Sch. 4 para. 21D(6) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F564** Sch. 4 para. 21D(7)(8) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(5)**
- F565** Sch. 4 para. 21D(12) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(6)**

**[<sup>F536</sup>Returns under paragraphs 21A and 21D: amendments**

**21E.**—(1) This paragraph applies where [<sup>F566</sup>there is an inaccuracy in a return, whether careless or deliberate,] made under paragraph 21A (real time returns of information about payments of <sup>F567</sup>... earnings) or 21D (exceptions to paragraph 21A) and sub-paragraph (2), (3) or (4) applies.

(2) This sub-paragraph applies where the [<sup>F568</sup>inaccuracy] relates to the information given in the return in respect of an employee under [<sup>F569</sup>one or more of paragraphs 3A, 7], 10(b), 10(d), <sup>F570</sup>... 14, 15, 16<sup>F571</sup>, 17A] or 18 of Schedule 4A (real time returns).

(3) This sub-paragraph applies where the [<sup>F572</sup>inaccuracy] was the omission of details of a payment of <sup>F567</sup>... earnings to an employee.

(4) This sub-paragraph applies where retrospective earnings increase the total amount of the <sup>F567</sup>... earnings paid to the employee for any tax year in which the employer was a Real Time Information employer.

[<sup>F573</sup>(5) When the employer becomes aware of an inaccuracy in a return under paragraph 21A or 21D, the employer must provide the correct information in the next return for the tax year in question.]

(6) But if the information given has not been corrected before 20th April following the end of the tax year in question, the employer must make a return under this sub-paragraph.

(7) A return under sub-paragraph (6)—

(a) must include the following—

(i) the information specified in paragraphs [<sup>F574</sup>2 to 7 and 10 to 12] of Schedule 4A,

<sup>F575</sup>(ii) .....

(iii) [<sup>F576</sup>if the return relates to the tax year 2017-18 or an earlier tax year,] the value of the adjustment, if any, to the information given under each of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,

[ if the return relates to the tax year 2020-21 or a subsequent tax year, the amount <sup>F577</sup>(iiia) which should have been given under one or more of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,

(iiib) if the return relates to the tax year 2018-19 or 2019-20—

(aa) the value of the adjustment to the information given under, or

(bb) the amount which should have been given under,

one or more of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,]

- [<sup>F578</sup>(iv) if the inaccuracy relates to the information which was or which should have been given under paragraph 7 or 10(b) or (d) of Schedule 4A, the information specified in paragraph 6 of that Schedule,
- (v) if the inaccuracy relates to the information which was or which should have been given under paragraph 10(d) of Schedule 4A and the correct information decreases the amount reported under that paragraph, an indication of whether the employer has refunded the primary Class 1 contributions paid in error to the employee, and
- (vi) if the inaccuracy relates to the information which was or which should have been given under paragraph 16 of Schedule 4A, the information specified in paragraph 17 of that Schedule if it has not already been provided;]
- (b) must be made as soon as reasonably practicable after the [<sup>F579</sup>employer becomes aware of the inaccuracy]; and
- (c) must be made using an approved method of electronic communications [<sup>F580</sup>and regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments)].

(8) In the application of sub-paragraphs (6) and (7) to cases within sub-paragraph (3), if no information was given in any returns under paragraph 21A or 21D in respect of the employee in the tax year, the value of any adjustments required [<sup>F581</sup>by sub-paragraph (7)(a)(iii) or (iiib)] must be calculated as if there was a final return containing information for the employee in the year and the figure requiring adjustment was zero.

(9) Sub-paragraph (7)(c) does not apply if the employer is one to whom paragraph 21D applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.]

#### Textual Amendments

- F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F566** Words in Sch. 4 para. 21E(1) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(a)**
- F567** Word in Sch. 4 para. 21E omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**
- F568** Word in Sch. 4 para. 21E(2) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(b)**
- F569** Words in Sch. 4 para. 21E(2) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(2)**
- F570** Word in Sch. 4 para. 21E(2) omitted (6.4.2021) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(a)(i)**
- F571** Word in Sch. 4 para. 21E(2) inserted (6.4.2021) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(a)(ii)**
- F572** Word in Sch. 4 para. 21E(3) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(b)**
- F573** Sch. 4 para. 21E(5) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(c)**

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- F574** Words in Sch. 4 para. 21E(7)(a)(i) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(a)**
- F575** Sch. 4 para. 21E(7)(a)(ii) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(b)**
- F576** Words in Sch. 4 para. 21E(7)(a)(iii) inserted (6.4.2021) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(b)(i)**
- F577** Sch. 4 para. 21E(7)(a)(iiia)(iiib) inserted (6.4.2021) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(b)(ii)**
- F578** Sch. 4 para. 21E(7)(a)(iv)-(vi) substituted (6.4.2021) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(b)(iii)**
- F579** Words in Sch. 4 para. 21E(7)(b) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(d)**
- F580** Words in Sch. 4 para. 21E(7)(c) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(c)**
- F581** Words in Sch. 4 para. 21E(8) inserted (6.4.2021) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2021 \(S.I. 2021/219\)](#), regs. 1, **3(c)**

#### **[<sup>F582</sup>Failure to make a return under paragraph 21A or 21D**

**21EA.**—(1) This paragraph applies where an employer does not make a return required by paragraph 21A (real time returns of information about payments of <sup>F583</sup>... earnings) or 21D (exceptions to paragraph 21A).

(2) The employer must provide the information in the next return made under paragraph 21A or 21D for the tax year in question.

(3) But if the information has not been provided before 20th April following the end of the tax year in question, the employer must submit a return under this sub-paragraph<sup>F584</sup>....

(4) A return under sub-paragraph (3) must—

- (a) include the information specified in Schedule 4A,
- (b) be made as soon as reasonably practicable after the discovery of the failure to make the return, and
- (c) be made using an approved method of electronic communications and regulation 90N(2) (mandatory use of electronic communications) applies as if the return were a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

(5) Sub-paragraph (4)(c) does not apply if the employer is one to whom paragraph 21D applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.

(6) [<sup>F585</sup>If a return under sub-paragraph (3) is not made before 20th May following the tax year in question] section 98A of TMA 1970 (special penalties in the case of certain returns) applies to [<sup>F586</sup>that return]<sup>F587</sup>, but this sub-paragraph does not apply to a return in respect of the tax year 2014-15 or a subsequent tax year].]

#### **Textual Amendments**

- F582** Sch. 4 para. 21EA inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **16**

- F583** Word in Sch. 4 para. 21EA omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **22(4)(c)**
- F584** Words in Sch. 4 para. 21EA(3) omitted (6.10.2013) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2013 (S.I. 2013/2301), regs. 1(1), **4(a)**
- F585** Words in Sch. 4 para. 21EA(6) inserted (6.10.2013) by The Social Security (Contributions) (Amendment No. 4) Regulations 2013 (S.I. 2013/2301), regs. 1(1), **4(b)(i)**
- F586** Words in Sch. 4 para. 21EA(6) substituted (6.10.2013) by The Social Security (Contributions) (Amendment No. 4) Regulations 2013 (S.I. 2013/2301), regs. 1(1), **4(b)(ii)**
- F587** Words in Sch. 4 para. 21EA(6) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(4)**

### **[<sup>F536</sup>Additional information about payments**

**21F.—(1)** A Real Time Information employer must inform HMRC of each of the amounts specified in Schedule 4B (additional information about payments) for each tax period unless sub-paragraph (4) or (5) applies.

- (2) The information must be given in a return.
- (3) The return must be delivered within 14 days after the end of the tax period.
- (4) This sub-paragraph applies if—
  - (a) all of the amounts are zero; and
  - (b) the employer has not made a return under sub-paragraph (2) in the tax year.
- (5) This paragraph applies if none of the amounts has changed in the tax period.

(6) If an employer makes an error in a return under this paragraph, the employer must provide the correct information in the first return made under sub-paragraph (2) after the discovery of the error.

(7) But if the information given has not been corrected before 20th April following the end of the year in question, the employer must provide the correct information for the year in question in a return under this sub-paragraph.

**[<sup>F588</sup>(7A)** A Real Time Information employer may send to HMRC a notification (included within a return under this paragraph or otherwise) if—

- (a) for a tax period, the employer was not required to make any returns in accordance with paragraph 21A or 21D because no payments of <sup>F589</sup>... earnings were made during the tax periods, or
- (b) the employer has sent the final return under paragraph 21A or 21D that the employer expects to make—
  - (i) in the circumstances described in paragraph 5 of Schedule A1 to the PAYE Regulations (real time returns); or
  - (ii) for the year.]

(8) A return under sub-paragraph (2) or (7) [<sup>F590</sup>and a notification under paragraph (7A)]—

- (a) must state—
  - (i) the year to which the return relates,
  - (ii) the employer's HMRC office number,
  - (iii) the employer's PAYE reference, <sup>F591</sup>...
  - (iv) the employer's accounts office reference<sup>F592</sup>, and;

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(v) if the notification is under sub-paragraph (7A)(b)(i), include the date of cessation;]

(b) is to be made using an approved method of electronic communications.

<sup>F593</sup>(9) .....

(10) For the purposes of sub-paragraph (8)(b), regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

(11) The requirement to use an approved method of electronic communications does not apply if the employer is one to whom paragraph 21D (exceptions to paragraph 21A) applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.

(12) Schedule 24 to the Finance Act 2007 (penalties for errors), as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (2) or (7).]

**Textual Amendments**

**F536** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

**F588** Sch. 4 para. 21F(7A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(2)**

**F589** Word in Sch. 4 para. 21F omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**

**F590** Words in Sch. 4 para. 21F(8) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(a)**

**F591** Word in Sch. 4 para. 21F(8)(a)(iii) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(b)**

**F592** Sch. 4 para. 21F(8)(a)(v) and word inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**

**F593** Sch. 4 para. 21F(9) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**

**[<sup>F594</sup>Penalty: failure to comply with paragraph 21A or 21D**

**21G.**—(1) Where a Real Time Information employer fails to deliver a return in accordance with paragraph 21A (real time returns of information about payments of <sup>F595</sup>... earnings) to paragraph 21AB (employees paid in specific circumstances), paragraph 21AD (benefits and expenses – returns under the PAYE Regulations), paragraph 21B (modification of the requirements of paragraph 21A: notional payments) or paragraph 21D (exceptions to paragraph 21A), Schedule 55 to the Finance Act 2009 (amount of penalty: real time information for PAYE) and regulations 67I to 67K of the PAYE Regulations (penalties) apply in relation that failure as if—

(a) the return under paragraph 21A (real time returns of information about payments of <sup>F595</sup>... earnings) or paragraph 21D (exceptions to paragraph 21A), as the case may be, were a return falling within item 4 of the Table in paragraph 1 of Schedule 55, and

(b) references to the PAYE Regulations were references to these Regulations,

but this is subject to [<sup>F596</sup>sub-paragraphs (2) and (2A)].



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(2) Where a Real Time Information employer (P) is liable to a penalty in consequence of a failure to deliver a return (“the tax return”) under regulation 67B (real time returns of information about relevant payments) or regulation 67D (exceptions to regulation 67B) of the PAYE Regulations, P shall not also be liable to a penalty in respect of any failure in relation to an associated return under paragraph 21A (real time returns of information about payments of <sup>F595</sup>... earnings) or 21D (exceptions to paragraph 21A).

<sup>F597</sup>(2A) Sub-paragraph (2) does not apply to a penalty imposed under paragraph 6D of Schedule 55 to the Finance Act 2009 (amount of penalty: real time information for PAYE).]

(3) A tax return and a return under paragraph 21A or 21D are “associated” if the return under paragraph 21A or 21D is required to be delivered at the same time as the tax return.]

**Textual Amendments**

- F594** Sch. 4 para. 21G inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(5)**
- F595** Word in Sch. 4 para. 21G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**
- F596** Words in Sch. 4 para. 21G(1)(b) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **7(2)(a)**
- F597** Sch. 4 para. 21G(2A) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **7(2)(b)**

**Return by employer at end of year**

22.—<sup>F598</sup>(A1) This <sup>F599</sup>[paragraph] applies to—

- (a) non-Real Time Information employers;
- (b) Real Time Information employers in relation to years in which they were, for the whole of the year, non-Real Time information employers; and
- (c) Real Time Information employers to whom HMRC has given a notice requiring a return under regulation 73 of the PAYE Regulations (annual return of relevant payments liable to deduction of tax (Forms P35 and P14) in respect of a tax year.)]

(1) <sup>F600</sup>Before 20th May following the end of the year the employer shall render to <sup>F601</sup>[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 <sup>F601</sup>[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 <sup>F602</sup>[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) <sup>F603</sup>[to (iii)]),

<sup>F604</sup>(ii) . . . . .

<sup>F605</sup>(iii) . . . . .

- (d) the total amount of any statutory maternity pay paid during the year; <sup>F606</sup>...



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[<sup>F607</sup>(da) the total amount of <sup>F608</sup>[<sup>F609</sup>... statutory paternity pay] paid during the year;

<sup>F610</sup>(daa) .....

(db) the total amount of statutory adoption pay paid during the year[<sup>F611</sup>, <sup>F612</sup>...]

(dc) the total amount of statutory shared parental pay paid during the year][<sup>F613</sup>; and

(dd) the total amount of statutory parental bereavement pay paid during the year.]

<sup>F614</sup>(e) .....

(2) The return required by sub-paragraph (1) shall include a statement and declaration in the form approved or prescribed by [<sup>F601</sup>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;

<sup>F615</sup>(c) .....

(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; <sup>F616</sup>...

[<sup>F617</sup>(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 <sup>F618</sup>[<sup>F619</sup>... statutory paternity pay] and Statutory Adoption Pay (Administration) Regulations 2002;

<sup>F620</sup>(daa) .....

(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][<sup>F621</sup>, <sup>F622</sup>...

(dc) in respect of statutory shared parental pay paid during the year to all his employees the total of the amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014][<sup>F623</sup>; and

(dd) in respect of statutory parental bereavement pay paid during the year to all his employees the total of the amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.]

<sup>F614</sup>(e) .....

[<sup>F624</sup>(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;

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- (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;
- (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<sup>F625</sup>.]]

<sup>F626</sup>(f) .....

<sup>F627</sup>(3) .....

(4) If the employer is a body corporate, [<sup>F628</sup>the declarations] and [<sup>F629</sup>the certificates] referred to in [<sup>F630</sup>sub-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 [<sup>F601</sup>HMRC] the total amount of earnings-related contributions which he is liable so to pay, the [<sup>F601</sup>HMRC] 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), [<sup>F631</sup>the returns referred to in sub-paragraphs (1) and (2A)] may be made in such other form as [<sup>F601</sup>HMRC] and the employer approve, and in that case—

- (a) sub-paragraphs (2) to (5) shall not apply; and
- (b) the making of [<sup>F632</sup>the returns] shall be subject to such conditions as [<sup>F601</sup>HMRC] may direct as to the method of making it.

(7) [<sup>F633</sup>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 of Schedule 1 to the Act shall apply in relation to the requirement to make a return contained in sub-paragraph (1) [<sup>F634</sup>and (2A)].

**Textual Amendments**

**F598** Sch. 4 para. 22(A1) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **12**

**F599** Word in Sch. 4 para. 22(A1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **18**

**F600** 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)**

**F601** 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)**

**F602** 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)**

**F603** Words in Sch. 4 para. 22(1)(c)(i) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(d)(i)** (with reg. 20)

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

- F604** 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)**
- F605** 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)**
- F606** 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)**
- F607** 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)**
- F608** Word in Sch. 4 para. 22(1)(da) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(a)(i)** (with reg. 9)
- F609** 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)**
- F610** Sch. 4 para. 22(1)(daa) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(a)(ii)** (with reg. 9)
- F611** Sch. 4 para. 22(1)(dc) and word inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(a)(iv)**
- F612** Word in Sch. 4 para. 22(1)(db) omitted (6.4.2020) by The Social Security (Contributions) (Amendment) Regulations 2020 (S.I. 2020/239), **regs. 1, 2(3)(d)(i)(aa)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F613** Sch. 4 para. 22(1)(dd) and word inserted (6.4.2020) by The Social Security (Contributions) (Amendment) Regulations 2020 (S.I. 2020/239), **regs. 1, 2(3)(d)(i)(bb)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F614** Sch. 4 para. 22(1)(e)(2)(e) omitted (6.4.2012) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **27(c)**
- F615** Sch. 4 para. 22(2)(c) omitted (6.4.2016) by virtue of The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **18(d)(ii)** (with reg. 20)
- F616** 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)**
- F617** 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)**
- F618** Word in Sch. 4 para. 22(2)(da) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(b)(i)** (with reg. 9)
- F619** 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)**
- F620** Sch. 4 para. 22(2)(daa) omitted (5.4.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(b)(ii)** (with reg. 9)
- F621** Sch. 4 para. 22(2)(dc) and word inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(b)(iv)**
- F622** Word in Sch. 4 para. 22(2)(db) omitted (6.4.2020) by The Social Security (Contributions) (Amendment) Regulations 2020 (S.I. 2020/239), **regs. 1, 2(3)(d)(ii)(aa)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F623** Sch. 4 para. 22(2)(dd) and word inserted (6.4.2020) by The Social Security (Contributions) (Amendment) Regulations 2020 (S.I. 2020/239), **regs. 1, 2(3)(d)(ii)(bb)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F624** 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)
- F625** Sch. 4 para. 22(2B)(e) substituted (6.4.2016) by The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **18(d)(iii)(aa)** (with reg. 20)

- F626** Sch. 4 para. 22(2B)(f) omitted (6.4.2016) by virtue of The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **18(d)(iii)(bb)** (with reg. 20)
- F627** Sch. 4 para. 22(3) omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(6)**
- F628** 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)**
- F629** 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)**
- F630** 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)**
- F631** 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)**
- F632** 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)**
- F633** 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)**
- F634** 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)**

**[<sup>F635</sup>Notification by employer at end of year that an agreement described in paragraph 3A(2) or an election under paragraph 3B(1) of Schedule 1 to the Act has been operated in relation to a Secondary Class 1 contribution**

**23.**—(1) An employer must notify HMRC on or before 6th July if a relevant agreement or relevant election has been operated in relation to a Secondary Class 1 contribution payable in respect of the relevant employment income of a person (“the earner”) in the year immediately preceding the year in which that day falls.

(2) A relevant agreement has been operated in relation to the contribution described in subparagraph (1) if the employer has recovered the whole or any part of it pursuant to an agreement described in paragraph 3A(2) of Schedule 1 to the Act.

(3) A relevant election has been operated in relation to the contribution described in subparagraph (1) if the liability for the whole or any part of it has been transferred to the earner pursuant to an election under paragraph 3B of that Schedule.]

**Textual Amendments**

- F635** Sch. 4 para. 23 substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **22(5)**

**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 [<sup>F636</sup>Inland Revenue] in such form as the [<sup>F636</sup>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 [<sup>F637</sup>[<sup>F638</sup>earnings] apportioned to each such period in the voyage period;

**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 appropriate category letter for each apportionment of <sup>F638</sup>[<sup>F637</sup> ... earnings];
- (d) the amounts of all the earnings-related contributions payable on each apportionment of <sup>F638</sup>[<sup>F637</sup> ... 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 <sup>F638</sup>[<sup>F637</sup> ... earnings][<sup>F639</sup>and];
- (f) [<sup>F640</sup>the total amount of any earnings in respect of which primary Class 1 contributions were payable.]

<sup>F641</sup>(g) .....

<sup>F642</sup>(h) .....

**Textual Amendments**

- F636** 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)**
- F637** 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)**
- F638** Word in Sch. 4 para. 24(2) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(d)**
- F639** Word in Sch. 4 para. 24(2)(e) inserted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(e)(i)** (with reg. 20)
- F640** Sch. 4 para. 24(2)(f) substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(e)(ii)** (with reg. 20)
- F641** Sch. 4 para. 24(2)(g) omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **18(e)(iii)** (with reg. 20)
- F642** Sch. 4 para. 24(2)(h) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **29(c)**

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

<sup>F643</sup>**25.** .....

**Textual Amendments**

- F643** Sch. 4 para. 25 omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(7)**

<sup>F644</sup>**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<sup>F645</sup> ... 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.

[<sup>F646</sup>(4A) Sub-paragraph (4B) applies in relation to an employer who makes deductions, or applies for a repayment, under section 4 of the National Insurance Contributions Act 2014 on account of an employment allowance for which the employer qualifies for a tax year (or who intends to do so).

(4B) So far as they are not otherwise covered by sub-paragraph (4), “contribution records” includes any documents or records relating to—

- (a) the employer's qualification for the employment allowance, or
- (b) the calculation of any amount that has been, or could be, deducted or repaid under section 4 of the National Insurance Contributions Act 2014 on account of the employment allowance.]

(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
- (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

**F644** 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)**

**F645** Words in Sch. 4 para. 26(4) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **4(4)**

**F646** Sch. 4 para. 26(4A)(4B) inserted (6.4.2014) by [National Insurance Contributions Act 2014 \(c. 7\)](#), ss. **7(3)**, 8 (with s. 7(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



**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) 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

**F644** 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 <sup>F647</sup>[<sup>F648</sup> ... earnings] on behalf of another person, by the person succeeding him or, if no person succeeds him, the person on whose behalf he paid <sup>F647</sup>[<sup>F648</sup> ... earnings].

#### Textual Amendments

**F647** Word in Sch. 4 para. 27 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(d)**

**F648** 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 <sup>F649</sup>[<sup>F648</sup> ... 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 [<sup>F650</sup>the employee after], the change took place, or of any corresponding employer’s earnings-related contributions.



#### Textual Amendments

- F648** 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)**
- F649** Word in Sch. 4 para. 28 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(d)**
- F650** 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 [<sup>F651</sup>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 [<sup>F651</sup>Inland Revenue], and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.

#### Textual Amendments

- F651** 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)**

## [<sup>F652</sup>PART 3A

### DEBTS OF MANAGED SERVICE COMPANIES

#### Textual Amendments

- F652** 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);

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

“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—

- (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 <sup>F653</sup>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

**F653** 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).

(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 6<sup>th</sup> 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 [<sup>F654</sup>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**

**F654** 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.
- (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.

<sup>F655</sup>(5) For the purposes of sub-paragraph (3) “the reckonable date” has the meaning given by paragraph 17(3)(b)(i).]

#### Textual Amendments

**F655** 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—

**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) 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;
  - (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).
- <sup>F656</sup>(5) .....

**Textual Amendments**  
**F656** 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 [<sup>F657</sup>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 [<sup>F658</sup>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 [<sup>F659</sup>the tribunal's] opinion is just and reasonable.

(4) If the [<sup>F660</sup>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 [<sup>F661</sup>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 [<sup>F662</sup>tribunal] may reduce the amount specified in the transfer notice to such amount as in [<sup>F663</sup>the tribunal's] opinion is just and reasonable.

#### Textual Amendments

**F657** 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)**

**F658** 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)**

**F659** 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)**

**F660** 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)**

**F661** 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)**

**F662** 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)**

**F663** 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 [<sup>F664</sup>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.



*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

**F664** 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).]

### [<sup>F665</sup>PART 3AA

#### Textual Amendments

**F665** Sch. 4 Pt. 3AA inserted (6.4.2021 immediately after S.I. 2020/1150 comes into force) by [The Social Security Contributions \(Intermediaries\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1220\)](#), regs. 1(2), **3(3)**

#### DEBTS ARISING UNDER PART 2 OF THE SOCIAL SECURITY CONTRIBUTIONS (INTERMEDIARIES) REGULATIONS 2000

#### Recovery from relevant persons

**29LA.**—(1) A deemed employer NICs debt may be recovered from a relevant person but this is subject to sub-paragraph (2).

(2) A deemed employer NICs debt may only be recovered from a person described in paragraph (a) of the definition of relevant person in sub-paragraph (3) if an officer of Revenue and Customs considers there is no realistic prospect of recovery of all or part of it within a reasonable period of time from a person described in paragraph (b) of that definition.

(3) In this Part—

“deemed employer NICs debt” means an amount—

- (a) that a person (“the deemed employer”) is liable to pay under Schedules 4 and 4A in consequence of being treated under regulation 14(3) of the Intermediaries Regulations as having made a payment of deemed direct earnings to a worker [<sup>F666</sup>(other than by virtue of regulation 24 of the Social Security Contributions (Intermediaries) Regulations 2000)], and
- (b) that an officer of Revenue and Customs considers there is no realistic prospect of recovering from the deemed employer within a reasonable period;

“Intermediaries Regulations” means the Social Security Contributions (Intermediaries) Regulations 2000;

“relevant person”, in relation to a deemed employer NICs debt, means a person who is not the deemed employer and who—

- (a) is the highest person in the chain identified under regulation 14(1) of the Intermediaries Regulations in determining that the deemed employer is to be treated as having made the payment of deemed direct earnings, or
- (b) is the second highest person in that chain and is a qualifying person (within the meaning given by regulation 14(8) of the Intermediaries Regulations) at the time the deemed employer is treated as having made that payment of deemed direct earnings.

#### Textual Amendments

**F666** Words in Sch. 4 para. 29LA(3) inserted (6.4.2021) by The Social Security Contributions (Intermediaries) (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/308), regs. 1(3), 4

#### Recovery of deemed employer NICs debt

**29LB.**—(1) HMRC may not recover a deemed employer NICs debt in accordance with paragraph 29LA(1) unless it has given a recovery notice to the relevant person during the relevant period.

(2) No recovery of a deemed employer NICs debt may be made—

- (a) if the deemed employer NICs debt relates to a year commencing before 6th April 2021, or
- (b) if the deemed employer is also “the client” described in regulation 13(1)(a) of the Intermediaries Regulations.

(2) For the purposes of this Part, a “recovery notice” means a notice which complies with paragraph 29LD.

#### The relevant period

**29LC.**—(1) In this Part, the “relevant period” in relation to a deemed employer NICs debt means the period beginning in accordance with sub-paragraph (2) and ending in accordance with sub-paragraph (3).

(2) The relevant period begins—

**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) upon the expiry of the period of 30 days beginning with the day on which the decision under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 determining the amount referred to in paragraph (a) of the definition of deemed employer NICs debt in paragraph 29LA(3) becomes final and conclusive, or
  - (b) when an officer of Revenue and Customs becomes aware of sufficient information to make a decision under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 in relation to the amount referred to in paragraph (a) of the definition of deemed employer NICs debt in paragraph 29LA(3), but considers that it would be impractical to make such a decision on account of the liquidation, dissolution or other incapacity of the deemed employer.
- (3) The relevant period ends upon the expiry of the period of 12 months beginning with the day on which the period begins.

### **Contents of recovery notice**

**29LD.**—(1) A recovery notice must contain the following information—

- (a) the name and address of the deemed employer to whom the deemed employer NICs debt relates;
- (b) the name of “the worker” for the purposes of regulation 13(1)(a) of the Intermediaries Regulations to whom the deemed employer NICs debt relates;
- (c) the amount of the deemed employer NICs debt;
- (d) the tax periods to which the deemed employer NICs debt relates;
- (e) if the tax periods to which the deemed employer NICs debt relates are comprised in more than one year, the apportionment of the deemed employer NICs debt between those years;
- (f) the date on which the relevant period in relation to the deemed employer NICs debt began and whether the period began in accordance with paragraph 29LC(2)(a) or (b);
- (g) the relevant person's name and address;
- (h) whether the relevant person is a person described in paragraph (a) or (b) of the definition of relevant person in paragraph 29LA(3).

(2) The recovery notice must also contain a statement, made by the officer of Revenue and Customs giving the notice, that the officer is of the view that there is no realistic prospect of recovering the deemed employer NICs debt within a reasonable period from—

- (a) the deemed employer; and
- (b) the person mentioned in paragraph (b) of the definition of relevant person in paragraph 29LA(3) in the case of a recovery notice given to a person mentioned in paragraph (a) of that definition.

### **Payment of deemed employer NICs debt and interest**

**29LE.**—(1) The relevant person must pay the amount of the deemed employer NICs debt to HMRC within 30 days beginning with the date on which the notice is given.

(2) Interest accruing on the deemed employer NICs debt by virtue of section 101 of the Finance Act 2009 after expiry of the period of time mentioned in sub-paragraph (1) shall be treated as chargeable to the relevant person under that section.

### **Appeals**

**29LF.**—(1) A person who is given a recovery notice in relation to a deemed employer NICs debt may appeal against the notice on one or more of the grounds set out in sub-paragraph (3).

- (2) A notice of appeal must—
  - (a) be given to HMRC within 30 days beginning with the day the recovery notice is given, and
  - (b) specify the grounds of the appeal.
- (3) The grounds of appeal are—
  - (a) that all or part of the amount specified in the notice in accordance with paragraph 29LD(1)(c) does not relate to a deemed employer NICs debt;
  - (b) that there is a realistic prospect of recovering the deemed employer NICs debt from the deemed employer within a reasonable period of time;
  - (c) that there is a realistic prospect of recovering the deemed employer NICs debt from the person described in paragraph (b) of the definition of relevant person in paragraph 29LA(3) within a reasonable period of time;
  - (d) that the person is not a relevant person in respect of the deemed employer NICs debt;
  - (e) that the recovery notice was not given within the relevant period;
  - (f) that the recovery notice does not satisfy the requirements specified in paragraph 29LD.
- (4) But a person may not appeal on the ground mentioned in sub-paragraph (3)(a) if it has already been determined, on an appeal, that the deemed employer NICs debt is payable by the deemed employer.
- (5) Subject to sub-paragraph (6), on an appeal that is notified to the tribunal, the tribunal may uphold or quash the recovery notice.
- (6) In a case in which the ground of appeal mentioned in sub-paragraph (3)(a) is raised, the tribunal may also reduce or increase the amount specified in accordance with paragraph 29LD(1)(c) so that it does relate to a deemed employer NICs debt.

#### **Withdrawal of recovery notices**

- 29LG.**—(1) A recovery notice is withdrawn if the tribunal quashes it.
- (2) An officer of Revenue and Customs may withdraw a recovery notice if the officer considers it appropriate to do so.
  - (3) If a recovery notice is withdrawn in accordance with sub-paragraph (2), HMRC must give notice of that fact to the person to whom the notice was given.

#### **Application of Part 6 of TMA**

- 29LH.** Part 6 of the Taxes Management Act 1970 (collection and recovery) applies as if—
- (a) the amount of the deemed employer NICs debt were income tax charged on the relevant person,
  - (b) the recovery notice were an assessment, and
  - (c) the giving of the recovery notice were the matter complained of for the purposes of section 65(3) of that Act.]

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

## [<sup>F667</sup>PART 3B

### Security for the payment of Class 1 contributions

#### Textual Amendments

**F667** Sch. 4 Pt. 3B inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **18**

#### Interpretation

**29M.** In this Part—

- “employer” has the meaning given in paragraph 29O(1);
- “a further notice” has the meaning given in paragraph 29U(3);
- “PGS” has the meaning given in paragraph 29S(1).

#### Requirement for security

**29N.** In circumstances where an officer of Revenue and Customs considers it necessary for the protection of Class 1 contributions, the officer may require a person described in paragraph 29P(1) to give security or further security for the payment of amounts which an employer is or may be liable to pay to HMRC under paragraph 10, 11<sup>F668</sup>, 11ZA] or 11A.

#### Textual Amendments

**F668** Word in Sch. 4 para. 29N inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **19**

#### Employers

**29O.—**(1) An “employer” is any employer within the meaning given in paragraph 1(2) other than—

- (a) the Crown;
- (b) a person to whom sub-paragraph (2) applies;
- <sup>F669</sup>(c) .....; and
- (d) a care and support employer within the meaning given in regulation 90NA(3) of these Regulations.

(2) This sub-paragraph applies to persons who at the relevant time could not be liable to a penalty under Schedule 56 to the Finance Act 2009 by virtue of paragraph 10 of that Schedule (suspension of penalty for failure to make payments on time during currency of agreement for deferred payment).

(3) In sub-paragraph (2), the relevant time is a time at which, but for sub-paragraph (1)(b), the officer would require security.

### Textual Amendments

**F669** Sch. 4 para. 29O(1)(c) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013](#) (S.I. 2013/622), regs. 1, **4(5)**

### Persons from whom security can be required

- 29P.**—(1) The persons are—
- (a) the employer;
  - (b) any of the following in relation to the employer—
    - (i) a director;
    - (ii) a company secretary;
    - (iii) any other similar officer; or
    - (iv) any person purporting to act in such a capacity; and
  - (c) in a case where the employer is a limited liability partnership, a member of the limited liability partnership.
- (2) An officer of Revenue and Customs may require—
- (a) a person to give security or further security of a specified value in respect of the employer; or
  - (b) more than one person to give security or further security of a specified value in respect of the employer, and where the officer does so those persons shall be jointly and severally liable to give that security or further security.

### Notice of requirement

- 29Q.**—(1) An officer of Revenue and Customs must give notice of a requirement for security to each person from whom security is required and the notice must specify—
- (a) the value of security to be given;
  - (b) the manner in which security is to be given;
  - (c) the date on or before which security is to be given; and
  - (d) the period of time for which security is required.
- (2) The notice must include, or be accompanied by, an explanation of—
- (a) the employer's right to make a request under paragraph 10(1) of Schedule 56 to the Finance Act 2009; and
  - (b) the effect of paragraph 29R(2) and (3).
- (3) In a case which falls within paragraph 29P(2)(b), the notice must include, or be accompanied by, the names of each other person from whom security is required.
- (4) The notice may contain such other information as the officer considers necessary.
- (5) A person shall not be treated as having been required to provide security unless HMRC comply with this paragraph and paragraph 29R(1).
- (6) Notwithstanding anything in regulation 1(4)(b), where the notice, or a further notice, (“contributions notice”) is to be given with a notice or further notice mentioned in regulations 97Q(1) and 97U(3) of the PAYE Regulations (“PAYE notice”) the contributions notice shall be taken to be given at the same time that the PAYE notice is given.

**Date on which security is due**

**29R.**—(1) The date specified under paragraph 29Q(1)(c) may not be earlier than the 30th day after the day on which the notice is given.

(2) If, before the date specified under paragraph 29Q(1)(c), the employer makes a request under paragraph 10(1) of Schedule 56 to the Finance Act 2009, the requirement to give security on or before that date does not apply.

(3) In a case which falls within sub-paragraph (2), if HMRC does not agree to the employer's request, security is to be given on or before the 30th day after the day on which HMRC notifies the employer of that decision.

**Application for reduction in the value of security held**

**29S.**—(1) A person who has given security (“PGS”) may apply to an officer of Revenue and Customs for a reduction in the value of security held by HMRC if—

- (a) PGS' circumstances have changed since the day the security was given because—
  - (i) of hardship; or
  - (ii) PGS has ceased to be a person mentioned in paragraph 29P(1); or
- (b) since the day the security was given there has been a significant reduction in the number of employed earners of the employer to whom the security relates or that employer has ceased to be an employer.

(2) Where paragraph 29P(2)(b) applies, a person who has not contributed to the value of the security given may not make an application under sub-paragraph (1).

**Outcome of application under paragraph 29S**

**29T.**—(1) If an application under paragraph 29S(1) is successful, the officer must inform PGS of the reduced value of security that is still required or, where that value is nil, that the requirement for security has been cancelled.

(2) HMRC may make such arrangements as they think fit to ensure the necessary reduction in the value of security held.

**Outcome of application under paragraph 29S: further provision**

**29U.**—(1) This paragraph applies—

- (a) in cases which fall within paragraph 29P(2)(b); and
- (b) where PGS' application is made under paragraph 29S(1)(a).

(2) As a consequence of arrangements made under paragraph 29T(2), an officer of Revenue and Customs may require any other person who was given notice under paragraph 29Q in relation to the security (“the original security”), or any other person mentioned in paragraph 29P(1), to provide security in substitution for the original security.

(3) Where an officer of Revenue and Customs acts in reliance on sub-paragraph (2), the officer must give notice (“a further notice”).

(4) Paragraph 29Q(1) to (5) and paragraph 29R apply in relation to a further notice.

(5) Subject to sub-paragraph (6), paragraph 29V(1) applies in relation to a further notice.

(6) A person who is given a further notice and who was also given notice under paragraph 29Q in relation to the original security may only appeal on the grounds that the person is not a person mentioned in paragraph 29P(1).



## Appeals

**29V.**—(1) A person who is given notice under paragraph 29Q may appeal against the notice or any requirement in it.

(2) PGS may appeal against—

- (a) the rejection by an officer of Revenue and Customs of an application under paragraph 29S(1); and
- (b) a smaller reduction in the value of security held than PGS applied for.

(3) Notice of an appeal under this paragraph must be given—

- (a) before the end of the period of 30 days beginning with—
  - (i) in the case of an appeal under sub-paragraph (1), the day after the day on which the notice was given; and
  - (ii) in the case of an appeal under sub-paragraph (2), the day after the day on which PGS was notified of the outcome of the application; and
- (b) to the officer of Revenue and Customs by whom the notice was given or the decision on the application was made, as the case may be.

(4) Notice of an appeal under this paragraph must state the grounds of appeal.

(5) On an appeal under sub-paragraph (1) that is notified to the tribunal, the tribunal may—

- (a) confirm the requirements in the notice;
- (b) vary the requirements in the notice; or
- (c) set aside the notice.

(6) On an appeal under sub-paragraph (2) that is notified to the tribunal, the tribunal may—

- (a) confirm the decision on the application; or
- (b) vary the decision on the application.

(7) On the final determination of an appeal under this paragraph—

- (a) subject to any alternative determination by a tribunal or court, any security to be given is due on the 30th day after the day on which the determination is made; or
- (b) HMRC may make such arrangements as they think fit to ensure the necessary reduction in the value of the security held.

(8) Part 5 of the Taxes Management Act 1970 (appeals and other proceedings) applies in relation to an appeal under this paragraph as it applies in relation to an appeal under the Taxes Acts but as if—

- (a) sections 46D, 47B, 50(6) to (9) and (11)(c) and 54A to 57 were omitted; and
- (b) in section 48(1)—
  - (i) in paragraph (a) the reference to “the Taxes Acts” were a reference to “paragraph 29V of Schedule 4 to the Social Security (Contributions) Regulations 2001”; and
  - (ii) in paragraph (b) the reference to “any provision of the Taxes Acts” were a reference to “paragraph 29V of Schedule 4 to the Social Security (Contributions) Regulations 2001”.

### Appeals: further provision for cases which fall within paragraph 29R(2)

**29W.** In a case which falls within paragraph 29R(2), if the request mentioned in that provision is made before an appeal under paragraph 29V(1), paragraph 29V(3)(a)(i) applies as if the words “the day after the day on which the notice was given” were “the day after the day on which HMRC notifies the employer of its decision”.

**Offence**

**29X.**—(1) Section 684(4A) of the Income Tax (Earnings and Pensions) Act 2003 (PAYE regulations – security for payment of PAYE: offence) applies in relation to a requirement imposed under these Regulations as it applies in relation to a requirement imposed under the PAYE Regulations.

- (2) For the purposes of section 684(4A) as it applies by virtue of sub-paragraph (1)—
- (a) in relation to a requirement for security under a notice under paragraph 29Q the period specified is the period which starts with the day the notice is given and ends with—
- (i) the first day after the date specified under paragraph 29Q(1)(c); or
  - (ii) in a case which falls within paragraph 29R(2), the first day after the date determined under paragraph 29R(3);
- (b) in relation to a requirement for security under a further notice the period specified is the period which starts with the day the further notice is given and ends with—
- (i) the first day after the date specified under paragraph 29Q(1)(c) as it applies in relation to the further notice; or
  - (ii) in a case which falls within paragraph 29R(2), the first day after the date determined under paragraph 29R(3) as it applies in relation to the further notice; and
- (c) in relation to a requirement for security to which paragraph 29V(7)(a) applies the period specified is the period which starts with the day the determination is made and ends with the first day after—
- (i) the day the tribunal or court determines to be the day that the security is to be given; or
  - (ii) the day determined in accordance with that paragraph,
- as the case may be.]

**[<sup>F670</sup>Part 3C**

**CERTAIN DEBTS OF COMPANIES UNDER PARAGRAPH 3ZB OF  
PART 8 OF SCHEDULE 3 (TRAVEL EXPENSES OF WORKERS  
PROVIDING SERVICES THROUGH EMPLOYMENT INTERMEDIARIES)**

**Textual Amendments**

**F670** Sch. 4 Pt. 3C inserted (E.W.S.) (28.11.2016) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2016 \(S.I. 2016/1067\)](#), regs. 1, 7

**Interpretation of Part 3C: “relevant contributions debt” and “relevant date”**

**29Y.**—(1) In this Part “relevant contributions debt”, in relation to a company means an amount within any of sub-paragraphs (2) to (5).

(2) An amount within this sub-paragraph is an amount that the company is to account for in accordance with paragraph 3ZB(6A) to (6C) (persons providing fraudulent documents).

(3) An amount within this sub-paragraph is an amount which a company is to deduct and pay by virtue of paragraph 3ZB in circumstances where—

- (a) a company is an employment intermediary,

- (b) on the basis that paragraph 3ZB does not apply by virtue of sub-paragraph (3) of that paragraph the company has not deducted and paid the amount, but
  - (c) the company has not been provided by any other person with evidence from which it would be reasonable in all the circumstances to conclude that sub-paragraph (3) of that paragraph applied (and the mere assertion by a person that the manner in which the worker provided the services was not subject to (or to the right of) supervision, direction or control by any person is not such evidence).
- (4) An amount within this sub-paragraph is an amount that the company is to deduct and pay in accordance with paragraph 3ZB in circumstances where sub-paragraph (4) of that paragraph applies (services provided under arrangements made by intermediaries).
- (5) An amount within this sub-paragraph is any interest or penalty in respect of an amount within any of sub-paragraphs (2) to (4) for which the company is liable.
- (6) In this paragraph “paragraph 3ZB” means paragraph 3ZB of Part 8 of Schedule 3 to these Regulations.
- (7) In this Part “the relevant date” in relation to a relevant contributions debt means the date on which the first payment is due on which contributions are not accounted for.

### **Interpretation of Part 3C: general**

**29Z.** In this Part—

- “company” includes a limited liability partnership;
- “director” has the meaning given by section 67 of ITEPA 2003;
- “personal liability notice” has the meaning given by paragraph 29Z1(2);
- “the specified amount” has the meaning given by paragraph 29Z1(2)(a).

### **Liability of directors for relevant contributions debts**

**29Z1.**—(1) This paragraph applies in relation to an amount of relevant contributions debt of a company if the company does not deduct that amount by the time by which the company is required to do so.

(2) HMRC may serve a notice (“personal liability notice”) on any person who was, on the relevant date, a director of the company—

- (a) specifying the amount of relevant contributions debt in relation to which this paragraph applies (“the specified amount”), and
  - (b) requiring the director to pay HMRC—
    - (i) the specified amount, and
    - (ii) specified interest on that amount.
- (3) The interest specified in the personal liability notice—
- (a) is to be at the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 86 of the Taxes Management Act 1970, and
  - (b) is to run from the date the notice is served.

(4) A director who is served with a personal liability notice is liable to pay to HMRC the specified amount and the interest specified in the notice within 30 days beginning with the day the notice is served.

(5) If HMRC serve personal liability notices on more than one director of the company in respect of the same amount of relevant contributions debt, the directors are jointly and severally liable to pay to HMRC the specified amount and the interest specified in the notices.

**Appeals in relation to personal liability notices**

**29Z2.**—(1) A person who is served with a personal liability notice in relation to an amount of relevant contributions debt of a company may appeal against the notice.

(2) A notice of appeal must—

- (a) be given to HMRC within 30 days beginning with the day the personal liability notice is served, and
- (b) specify the grounds of the appeal.

(3) The grounds of appeal are—

- (a) that all or part of the specified amount does not represent an amount of relevant contributions debt, of the company, to which paragraph 29Z1 applies, or
- (b) that the person was not a director of the company on the relevant date.

(4) But a person may not appeal on the ground mentioned in sub-paragraph (3)(a) if it has already been determined, on an appeal by the company, that—

- (a) the specified amount is a relevant contributions debt of the company, and
- (b) the company did not deduct, account for, or (as the case may be) pay the debt by the time by which the company was required to do so.

(5) Subject to sub-paragraph (6), on an appeal that is notified to the tribunal, the tribunal is to uphold or quash the personal liability notice.

(6) In a case in which the ground of appeal mentioned in sub-paragraph (3)(a) is raised, the tribunal may also reduce or increase the specified amount so that it does represent an amount of relevant contributions debt, of the company, to which paragraph 29Z1 applies.

**Withdrawal of personal liability notices**

**29Z3.**—(1) A personal liability notice is withdrawn if the tribunal quashes it.

(2) An officer of Revenue and Customs may withdraw a personal liability notice if the officer considers it appropriate to do so.

(3) If a personal liability notice is withdrawn, HMRC must give notice of that fact to the person upon whom the notice was served.

**Recovery of sums due under personal liability notice: application of Part 6 of Taxes Management Act 1970**

**29Z4.**—(1) For the purposes of this Part, Part 6 of the Taxes Management Act 1970 (collection and recovery) applies as if—

- (a) the personal liability notice were an assessment, and
- (b) the specified amount and any interest on that amount under paragraph 29Z1(2)(b)(ii) were income tax charged on the director upon whom the notice is served, and that Part of that Act applies with the modification in paragraph (2) and any other necessary modifications.

(2) Summary proceedings for the recovery of the specified amount, and any interest on that amount under paragraph 29Z1(2)(b)(ii), may be brought in England and Wales or Northern Ireland at any time before the end of the period of 12 months beginning with the day after the day on which personal liability notice is served.

**Repayment of surplus amounts**

**29Z5.**—(1) This paragraph applies if—

- (a) one or more personal liability notices are served in respect of an amount of relevant contributions debt of a company, and
  - (b) the amounts paid to HMRC (whether by directors upon whom notices are served or the company) exceed the aggregate of the specified amount and any interest on it under paragraph 29Z1(2)(b)(ii).
- (2) HMRC is to repay the difference on a just and equitable basis and without unreasonable delay.
- (3) HMRC is to pay interest on any sum repaid.
- (4) The interest—
- (a) is to be at the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 824 of the Taxes Act, and
  - (b) is to run from the date the amounts paid to HMRC come to exceed the aggregate mentioned in sub-paragraph (1)(b).]

## 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.

#### [<sup>F671</sup>Application of paragraphs 31 and 31A

- 30A.**—(1) Paragraph 31(4) to (7) does not apply on or after 6th April 2014.
- (2) Paragraph 31(7A) and (7B) applies only in relation to closed tax years ending on or before 5th April 2014.
- (3) Paragraph 31A applies on and after 6th April 2014.]

#### Textual Amendments

**F671** Sch. 4 para. 30A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **20**

#### Direct collection involving deductions working sheets

- 31.**—(1) In any case falling within paragraph 30, <sup>F672</sup>... sub-paragraphs (2) to (8) shall apply.
- (2) The employee <sup>F673</sup>... shall record on [<sup>F674</sup>a working sheet] his name, national insurance number and category letter indicated by [<sup>F675</sup>HMRC], and whenever, in respect of an employment such as is specified in paragraph 30, the employee receives any <sup>F676</sup>[<sup>F677</sup>... earnings] during [<sup>F678</sup>the relevant tax year], he shall also record on that working sheet the amount of the [<sup>F677</sup>earnings], the date on

which he received them, and the earnings-related contributions payable by him in respect of those [F677 earnings ].

(3) Not later than the time for the payment of income tax, if any, the employee shall pay to [F675HMRC] the amount of the earnings-related contributions payable by the employee in respect of the <sup>F676</sup>[F679 ... earnings] which have been received by him and for which the income tax is or would have been payable.

[F680(3A) Before 20 May 2014 the employee must deliver to HMRC a return in the prescribed form for the tax year 2013-14 showing the following information:

- (a) the total amount of the <sup>F676</sup>... earnings and earnings-related contributions payable during the tax year 2013-14,
- (b) the appropriate category letter,
- (c) the employee's name and address, and
- (d) the employee's national insurance number, 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.]

(4) If, by the time specified in sub-paragraph (3), the employee has paid no amount of earnings-related contributions to [F675HMRC] in respect of the <sup>F676</sup>[F681 ... earnings] mentioned in that sub-paragraph, and [F675HMRC] is unaware of the amount, if any, which the employee is liable so to pay, or if an amount has been paid but [F675HMRC] is not satisfied that it is the full amount which the employee is liable to pay to him in respect of those [F681 earnings], sub-paragraph (5) applies.

(5) If this sub-paragraph applies, [F675HMRC] 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 <sup>F676</sup>[F682 ... earnings] received by him during the period specified in the notice and such other particulars affecting the calculations of the earnings-related contributions payable in respect of the [F682 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 [F675HMRC] 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 <sup>F676</sup>[F683 ... earnings] falling within sub-paragraph (2), he shall immediately render to [F684][F675HMRC], 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 [F683 earnings], the total of those [F683 earnings] and the earnings-related contributions payable from the beginning of the year to that date.

(7) [F685 Before 20th May following] the end of the year, the employee shall (unless sub-paragraph (6) has applied) render to [F686][F675HMRC], 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 <sup>F676</sup>[F687 ... 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.

[<sup>F688</sup>(7A) Where a liability arises to pay contributions in respect of retrospective earnings relating to a closed tax year, the [<sup>F689</sup>employee] 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 [<sup>F689</sup>employee] 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 <sup>F690</sup>... for not less than three years after the end of the year to which they relate.

(9) [<sup>F691</sup>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 [<sup>F692</sup>[<sup>F693</sup>(3A)] and (7A)].

#### Textual Amendments

- F672** Words in Sch. 4 para. 31(1) omitted (6.4.2014) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(a)**
- F673** Words in Sch. 4 para. 31(2) omitted (6.4.2014) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(b)(i)**
- F674** Words in Sch. 4 para. 31(2) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(b)(ii)**
- F675** 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)**
- F676** Word in Sch. 4 para. 31 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(6)**
- F677** 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)**
- F678** Words in Sch. 4 para. 31(2) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(b)(iii)**
- F679** 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)**
- F680** Sch. 4 para. 31(3A) inserted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(c)**
- F681** 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)**
- F682** 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)**
- F683** 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)**
- F684** 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)**
- F685** 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)**
- F686** 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)**
- F687** 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)**
- F688** 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)**



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

- F689** Word in Sch. 4 para. 31(7A)(7B) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **21(3)**
- F690** Words in Sch. 4 para. 31(8) omitted (6.4.2014) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(d)**
- F691** 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)**
- F692** 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)**
- F693** Word in Sch. 4 para. 31(9) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **10(e)**

#### [<sup>F694</sup>Direct collection involving deductions working sheets on and after 6th April 2014

**31A.**—(1) On receiving any <sup>F695</sup>... earnings which fall to be recorded on a deductions working sheet under paragraph 31(2), subject to sub-paragraph (2), an employee must proceed in accordance with paragraph 21A(1), (2) and (5).

(2) If the employee falls within paragraph 21D(1)(a), the employee may instead proceed in accordance with paragraph 21D(3), (4) and (5).

(3) For the purposes of sub-paragraph (1), paragraph 21A(8) and paragraphs 21AB, 21AC, 21AD, 21B and 21C apply as if the employee were a Real Time Information employer.

(4) For the purposes of sub-paragraph (2), paragraph 21D(9) applies as if the employee were a Real Time Information employer.

(5) For the purposes of sub-paragraphs (1) and (2), paragraphs 15, 16, 21E, 21EA and 21F(7A) and (8) and Schedule 4A apply as if the employee were a Real Time Information employer, but the information required by paragraph 10(a) and (b) of that Schedule need not be provided.]

#### Textual Amendments

- F694** Sch. 4 para. 31A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **22**
- F695** Word in Sch. 4 para. 31A(1) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(6)**

#### [<sup>F696</sup>SCHEDULE 4A

Regulation 67(3)

#### Real time returns

#### Textual Amendments

- F696** Sch. 4A, Sch. 4B inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), 14, **Sch.**

1. The information specified in this Schedule is as follows and terms used in this Schedule which are defined for the purposes of Schedule 4 bear the same meaning as in that Schedule.

## Information about the employer and the employee

2. The information specified in paragraphs 2 to [F697 6, 8 to 15 and 18 to 20] of Schedule A1 (real time returns) to the PAYE Regulations.

### Textual Amendments

**F697** Words in Sch. 4A para. 2 substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **24**

[  
F698 **2A.** For the purposes of paragraph 2, the references in paragraphs 5 and 6 of Schedule A1 to the PAYE Regulations to regulation 67F of those Regulations shall be taken as references to paragraph 21F of Schedule 4 to these Regulations.]

### Textual Amendments

**F698** Sch. 4A para. 2A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **25**

## Information about payments to the employee, etc

3. The amount of the payment made that is included in the amount of the employee's earnings from the employment for the purposes of determining the amount of earnings-related contributions payable.

[  
F699 **3A.** The total of the amounts referred to in paragraph 3 in the year to date.]

### Textual Amendments

**F699** Sch. 4A para. 3A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **26**

4. For the purposes of assessing earnings-related contributions based on the payment, the number of earnings periods the payment relates to.

5. Where—

- (a) the earner is concurrently employed in more than one employed earner's employment under the same employer but regulation 14 (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) does not apply; or
- (b) regulation 15 (aggregation of earnings paid in respect of different employed earner's employments by different persons and apportionment of contribution liability) applies in relation to the earner,

an indication of whether the return relates to earnings which have been or will be aggregated.

6. The appropriate category letter or, as the case may be, letters in relation to the employee (being the appropriate letter or letters indicated by HMRC).

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

7. For the category letter or, as the case may be, each category letter in relation to the employee (being the appropriate letter or letters indicated by HMRC), the total of the amounts required to be recorded by paragraph 7(13)(b)(i) [<sup>F700</sup>to (iii)] of Schedule 4 (calculation of deduction) for the year to date.

**Textual Amendments**  
**F700** Words in Sch. 4A para. 7 substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **19(i)** (with reg. 20)

8. If the employee is a director, in so far as relevant to the relevant category letter (being the appropriate category letter indicated by HMRC) in relation to the employee—

- (a) an indication of whether, for the purposes of assessing earnings-related contributions based on the payment, the employer has relied on regulation 8(2) or (3) (earnings periods for directors), or
- (b) an indication of whether, for the purposes of assessing earnings-related contributions based on the payment, the employer has relied or, if the earnings fall to be aggregated, will rely on regulation 8(6).

9. Where regulation 8(2) applies and the appointment was in the current tax year, the week in which the appointment was made.

10. In so far as relevant to the relevant category letter or, as the case may be, letters (being the appropriate category letter or letters indicated by HMRC) in relation to the employee—

- (a) the total amount of secondary Class 1 contributions payable on the employee’s earnings in the earnings period in which the return is made,
- (b) the total amount of secondary Class 1 contributions payable on the employee’s earnings in the year to date,
- (c) the total amount of primary Class 1 contributions payable on the employee’s earnings in the earnings period in which the return is made, and
- (d) the total amount of primary Class 1 contributions payable on the employee’s earnings in the year to date.

11. In a case where the earnings the return relates to will fall to be aggregated with other earnings in the same earnings period, the information required by paragraphs 6, 7 and 10 need only be provided when the final payment of <sup>F701</sup>... earnings in the earnings period is made.

**Textual Amendments**  
**F701** Word in Sch. 4A para. 11 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **23**

<sup>F702</sup>**12.** .....

**Textual Amendments**  
**F702** Sch. 4A para. 12 omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **19(ii)** (with reg. 20)

[

<sup>F703</sup>**12A.** Whether, during the period since the employer last made a return under paragraph 21A or 21D of Schedule 4 containing information about the employee—

- (a) the employee has been absent from the employment because of a trade dispute at the employer's place of work, or
- (b) the employee has been absent from the employment without pay for any other reason.

**Textual Amendments**

**F703** Sch. 4A paras. 12A-12D inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **28**

**12B.** In cases—

- (a) falling within paragraph 30 of Schedule 4, or
- (b) where the employer has no obligation to deduct or repay tax in accordance with regulation 21 of the PAYE Regulations

the amount of the payment after statutory deductions, being the amount of the payment referred to in paragraph 3 minus the total amount of primary Class 1 contributions for the period (see paragraph 10(c)) minus the value of the deduction due under the Education (Student Loans) (Repayment) Regulations 2009 or the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009.

**Textual Amendments**

**F703** Sch. 4A paras. 12A-12D inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **28**

**12C.** The value of any amount which is not subject to tax or national insurance contributions paid to the employee at the same time as the payment.

**Textual Amendments**

**F703** Sch. 4A paras. 12A-12D inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **28**

**12D.** The value of any deductions made from the payment which do not otherwise fall to be reported under Schedule 4.]

**Textual Amendments**

**F703** Sch. 4A paras. 12A-12D inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **28**

<sup>F704</sup>**12E.** The amount of Class 1A contributions payable in respect of any sporting testimonial payments.

*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**

**F704** Sch. 4A paras. 12E, 12F inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/300\)](#), regs. 1(1), **8**

**12F.** The amount of Class 1A contributions payable in respect of any termination awards.]

**Textual Amendments**

**F704** Sch. 4A paras. 12E, 12F inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/300\)](#), regs. 1(1), **8**

**Textual Amendments**

**F699** Sch. 4A para. 3A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **26**

**F700** Words in Sch. 4A para. 7 substituted (6.4.2016) by [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **19(i)** (with reg. 20)

**F701** Word in Sch. 4A para. 11 omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **23**

**F702** Sch. 4A para. 12 omitted (6.4.2016) by virtue of [The Social Security \(Contributions\) \(Amendment\) \(No. 2\) Regulations 2016 \(S.I. 2016/352\)](#), regs. 1, **19(ii)** (with reg. 20)

**F703** Sch. 4A paras. 12A-12D inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **28**

**F704** Sch. 4A paras. 12E, 12F inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/300\)](#), regs. 1(1), **8**

**Information about statutory sick pay**

<sup>F705</sup>**13.** .....

**Textual Amendments**

**F705** Sch. 4A para. 13 omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(8)**

**Information about statutory maternity pay**

**14.** If any, the total amount of statutory maternity pay paid during the year to date in this employment.

**Information about ordinary statutory paternity pay**

**15.** If any, the total amount of <sup>F706</sup>... statutory paternity pay paid during the year to date in this employment.

**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**

**F706** Word in Sch. 4A para. 15 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(2)** (with reg. 9)

**Information about additional statutory paternity pay**

<sup>F707</sup>**16.** . . . . .

**Textual Amendments**

**F707** Sch. 4A para. 16 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(3)** (with reg. 9)

<sup>F708</sup>**17.** . . . . .

**Textual Amendments**

**F708** Sch. 4A para. 17 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(3)** (with reg. 9)

**Textual Amendments**

**F707** Sch. 4A para. 16 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(3)** (with reg. 9)

**F708** Sch. 4A para. 17 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(3)** (with reg. 9)

<sup>F709</sup>**Information about statutory shared parental pay**

**17A.** If any, the total amount of statutory shared parental pay paid during the year to date in this employment.

**Textual Amendments**

**F709** Sch. 4A paras. 17A, 17B inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(4)**

**17B.** Where statutory shared parental pay has been paid during the year to date, the following information from the employee’s application for the payment under, as the case may be, regulation 6, 7, 19, or 20 (notification and evidential requirements) of the Statutory Shared Parental Pay (General) Regulations 2014—

- (a) the name of the employee’s spouse or partner who has the main responsibility (apart from the employee) for the care of the child to which the application relates, and
- (b) where there is such a number, the national insurance number of the employee’s spouse or partner who has the main responsibility (apart from the employee) for the care of the child to whom the application relates.

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

For the purposes of this regulation “partner” has the meaning given in regulation 2(1) of the Statutory Shared Parental Pay (General) Regulations 2014.]

**Textual Amendments**

**F709** Sch. 4A paras. 17A, 17B inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(4)**

**Textual Amendments**

**F709** Sch. 4A paras. 17A, 17B inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **5(4)**

**Information about statutory adoption pay**

**18.** If any, the total amount of statutory adoption pay paid in the year to date in this employment.

**[<sup>F710</sup>Information about statutory parental bereavement pay**

**19.** If any, the total amount of statutory parental bereavement pay paid during the year to date in this employment.]

**Textual Amendments**

**F710** Sch. 4A para. 19 inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(4)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)

SCHEDULE 4B

Regulation 67(3)

Additional information about payments

**1.** The amounts specified in this Schedule are as follows and terms used in this Schedule which are defined for the purposes of Schedule 4 bear the same meaning as in that Schedule.

**Deductions in respect of statutory payments**

**2.** In respect of statutory maternity pay paid during the year to date to all employees the total of the amounts determined under regulation 3 (determination of the amount of additional payment to which a small employer shall be entitled) of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendments Regulations 1994 and deducted by virtue of regulation 4 (right of employer to prescribed amount) of those Regulations.

**3.** In respect of <sup>F711</sup>... statutory paternity pay paid during the year to date to all employees, the total of the amounts determined under regulation 5 (deductions from payments to HMRC) of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002.



**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**

**F711** Word in Sch. 4B para. 3 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(2)** (with reg. 9)

<sup>F712</sup>**4.** . . . . .

**Textual Amendments**

**F712** Sch. 4B para. 4 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(3)** (with reg. 9)

[<sup>F713</sup>**4A.** In respect of statutory shared parental pay paid during the year to all employees, the total amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014.]

**Textual Amendments**

**F713** Sch. 4B para. 4A inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(4)**

**5.** In respect of statutory adoption pay paid during the year to date to all employees, the total of the amounts determined under regulation 5 of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002.

[<sup>F714</sup>**5A.** In respect of statutory parental bereavement pay paid during the year to date to all employees, the total amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.]

**Textual Amendments**

**F714** Sch. 4B para. 5A inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(5)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)

<sup>F715</sup>**6.** . . . . .

**Textual Amendments**

**F715** Sch. 4B para. 6 omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(9)**

**Textual Amendments**

**F711** Word in Sch. 4B para. 3 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(2)** (with reg. 9)

**F712** Sch. 4B para. 4 omitted (5.4.2015) by virtue of [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(3)** (with reg. 9)

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

- F713** Sch. 4B para. 4A inserted (5.3.2015) by [The Social Security and Tax Credits \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/175\)](#), reg. 2(2)(3), **6(4)**
- F714** Sch. 4B para. 5A inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2020 \(S.I. 2020/239\)](#), **regs. 1, 2(5)** (which amendment was extended to N.I. (6.4.2022) by S.I. 2022/384, reg. 3)
- F715** Sch. 4B para. 6 omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), **regs. 1(1), 3(9)**

### Regional secondary contributions holiday for new businesses

7. The total of the appropriate amounts within the meaning given by section 7 of the National Insurance Contributions Act 2011 (regional secondary contributions holiday for new businesses) deducted by or refunded to the employer under section 4 of that Act in the year to date.]

## SCHEDULE 5

Regulation 69

### ELECTIONS ABOUT [<sup>F716</sup>SECURITIES OPTIONS, RESTRICTED SECURITIES AND CONVERTIBLE SECURITIES]

#### Textual Amendments

- F716** 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—
- [<sup>F717</sup>(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;
- [<sup>F718</sup>(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

- F717** 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)**
- F718** 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.

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

2. 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 <sup>F719</sup> and not being a contributor under the Social Security Act 1975 <sup>F720</sup> or the Act) locally entered that force at an overseas base;
- (b) any person who is serving as a member of any military force of Her Majesty's forces and who entered that force, or was recruited for that force outside the United Kingdom, and the depot of whose unit is situated outside the United Kingdom;
- (c) any person who is serving as a member of any air force of Her Majesty's forces and who entered that force, or was recruited for that force, outside the United Kingdom, and is liable under the terms of his engagement to serve only in a specified part of the world outside the United Kingdom.

#### Textual Amendments

**F719** 1965 c. 51.

**F720** 1975 c. 14.

## SCHEDULE 7

Regulation 156(4)

### Corresponding Northern Ireland Enactments

**1.** In this Schedule—

“the 1998 Order” means the Social Security (Northern Ireland) Order 1998 <sup>F721</sup>;

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

“the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 <sup>F722</sup>;

“the Welfare Reform Act” means the Welfare Reform and Pensions Act 1999; and  
 “the Welfare Reform Order” means the Welfare Reform and Pensions (Northern Ireland) Order 1999 <sup>F723</sup>.

**Textual Amendments**

**F721** S.I. 1998/1506 (N.I. 10).

**F722** S.I. 1999/671.

**F723** 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 <sup>F724</sup>	
Section 3	Section 3	
Employment and Training Act 1973	Employment and Training Act (Northern Ireland) 1950 <sup>F725</sup>	
Section 2(2)	Section 1	Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 <sup>F726</sup> and Article 5 of the Industrial Training (Northern Ireland) Order 1990 <sup>F727</sup>
Social Security Act 1975 <sup>F728</sup>	Social Security (Northern Ireland) Act 1975 <sup>F729</sup>	
Section 4	Section 4	
Section 5(3)	Section 5(3) <sup>F730</sup>	
Section 7	Section 7	
Section 8	Section 8	

**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 39(4)	Section 39(4)	
Section 130(2)	Section 125(2) F731	
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 F732	Companies (Northern Ireland) Order 1986 F733	
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 F734	
Section 7	Article 9 F735	
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 F736	
Section 1(6)	Section 1(6)	Paragraph 38(3) of Schedule 6 to the 1998 Order and paragraph 2 of Schedule 3 to the Transfer Order.
Section 2(1) and (2)	Section 2(1) and (2)	
Section 3	Section 3	Articles 45 and 46 of the 1998 Order and paragraph 4 of Schedule 3 to the Transfer Order.
Section 4(1) and (4)	Section 4(1) and (4)	Subsection (4) was substituted by Article 47(1) of the 1998 Order.

Section 5(1)	Section 5(1)	Substituted by paragraph 1 of Part I of Schedule 10 to the Welfare Reform Act.
Section 6	Section 6	Substituted by paragraph 2 of Part I of Schedule 10 to the Welfare Reform Act and amended by section 81(3) of the 2000 Act.
Section 6A	Section 6A F737	
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 F738	
Section 10A	Section 10A F739	Paragraph 12 of Schedule 3 to the Transfer Order and section 78 of the Welfare Reform Act.
Section 11	Section 11	Paragraph 13 of Schedule 3 to Transfer Order and article 3 of S.I. 2001/477.
Section 12	Section 12	Paragraph 14 of Schedule 3, and paragraph 1 of Schedule 8 to the Transfer Order.
Section 13	Section 13	Paragraph 15 of Schedule 3 to the Transfer Order and article 4 of S.I. 2001/477.
Section 14(1)	Section 14(1)	
Section 15	Section 15	Article 4 of S.I. 2000/755 and article 5 of S.I. 2001/477.
Section 16	Section 16	Paragraph 6 of Schedule 1 to the Transfer Order.
Section 17	Section 17	Paragraph 7 of Schedule 1, paragraph 17 of Schedule 3 and Schedule 9 to the Transfer Order.
Section 18	Section 18	Paragraph 8 of Schedule 1, paragraph 18 of Schedule 3 to



**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 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 F740	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 F741  , Schedule 3 to the Jobseekers (Northern Ireland) Order 1995 F742  , paragraph 18(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 F743  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 F744  and paragraph 21 of Schedule 3 to the Transfer Order.
Section 122(1) (definition of “pensionable age”)	Section 121(1) (definition of “pensionable age”)	Paragraph 9 of Schedule 2 to the Pensions (Northern Ireland) Order 1995.
Section 151(6)	Section 147(6)	Paragraph 10 of Schedule 1 to the Transfer Order.
Section 164(9)(b)	Section 160(9)(b)	Paragraph 14(2) of Schedule 1 to the Transfer Order.
Schedule 1	Schedule 1	
Paragraph 1(1)	Paragraph 1(1)	
Paragraph 1(7)	Paragraph 1(7)	
Paragraph 1(8)	Paragraph 1(8)	
Paragraph 3(1)	Paragraph 3(1)	Paragraph 58(5) of Schedule 6 to the 1998 Order.
Paragraph 3B	Paragraph 3B	

	F745	
Paragraph 6(3) and (4A)	Paragraph 6(3) and (4A) F746	Amended by paragraph 3 of Schedule 8 to the Transfer Order.
Schedule 2	Schedule 2 F747	
Social Security Administration Act 1992	Social Security Administration (Northern Ireland) Act 1992 F748	
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 F749  , 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 F750  .
Trade Union and Labour Relations (Consolidation) Act 1992	Employment Rights (Northern Ireland) Order 1996. F751	
Section 189	Article 217	Regulation 10 of S.R. 1999 No. 432.
Pension Schemes Act 1993	Pension Schemes (Northern Ireland) Act 1993. F752	
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.

**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 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.
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      The Transfer Order  
(Transfer of Functions, etc.)  
Act 1999

Section 8(1)(a) and (k)(ii)      Article 7(1)(a) and (k)(ii)

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**Textual Amendments**

- F724** 1966 c. 6 (N.I.).
- F725** 1950 c. 29 (N.I.).
- F726** S.I. 1988/1087 (N.I. 10).
- F727** S.I. 1990/1200 (N.I. 8).
- F728** 1975 c. 14.
- F729** 1975 c. 15.
- F730** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F731** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F732** 1985 c. 6.
- F733** S.I. 1986/1032 (N.I. 6).
- F734** S.I. 1986/1888 (N.I. 18).
- F735** 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.
- F736** 1992 c. 7.
- F737** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F738** Inserted by section 79(1) of the 2000 Act.
- F739** Inserted by Article 50 of the 1998 Order.
- F740** Inserted by Article 51 of the 1998 Order.
- F741** S.I. 1994/1898 (N.I. 12).
- F742** S.I. 1995/2705 (N.I. 15).
- F743** S.I. 1995/3213 (N.I. 22).
- F744** S.I. 1996/1919 (N.I. 16).
- F745** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.
- F746** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.
- F747** 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](#).
- F748** 1992 c. 8.
- F749** S.I. 1994/765 (N.I. 14).
- F750** 1999 c. 10.
- F751** S.I. 1996/1919 (N.I. 6).
- F752** 1993 c. 49.

**Textual Amendments**

- F724** 1966 c. 6 (N.I.).
- F725** 1950 c. 29 (N.I.).
- F726** S.I. 1988/1087 (N.I. 10).
- F727** S.I. 1990/1200 (N.I. 8).
- F728** 1975 c. 14.
- F729** 1975 c. 15.

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

- F730** Repealed by Article 5(1) of the [Social Security Pensions \(Northern Ireland\) Order 1975 \(S.I. 1975/1503 \(N.I. 15\)\)](#).
- F731** Repealed by Article 5(1) of the Social Security Pensions (Northern Ireland) Order 1975.
- F732** 1985 c. 6.
- F733** [S.I. 1986/1032 \(N.I. 6\)](#).
- F734** [S.I. 1986/1888 \(N.I. 18\)](#).
- F735** 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.
- F736** 1992 c. 7.
- F737** Inserted by paragraph 3 of Part I of Schedule 10 to the Welfare Reform Act.
- F738** Inserted by section 79(1) of the 2000 Act.
- F739** Inserted by Article 50 of the 1998 Order.
- F740** Inserted by Article 51 of the 1998 Order.
- F741** [S.I. 1994/1898 \(N.I. 12\)](#).
- F742** [S.I. 1995/2705 \(N.I. 15\)](#).
- F743** [S.I. 1995/3213 \(N.I. 22\)](#).
- F744** [S.I. 1996/1919 \(N.I. 16\)](#).
- F745** Inserted by section 81(2) of the Child Support, Pensions and Social Security Act 2000.
- F746** Paragraph 4(A) was inserted by paragraph 58(11) of Schedule 6 to the 1998 Order.
- F747** 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](#).
- F748** 1992 c. 8.
- F749** [S.I. 1994/765 \(N.I. 14\)](#).
- F750** 1999 c. 10.
- F751** [S.I. 1996/1919 \(N.I. 6\)](#).
- F752** 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 F753	S.R. & O. (N.I.) 1963 No. 59 and 1970 No. 295.
Regulation 9(3) and (4A)	Regulation 10(3) and (4A) respectively	
National Insurance (Married Women) Regulations 1973 F754	National Insurance (Married Women) Regulations (Northern Ireland) 1973 F755	
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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 F756	
Regulation 91	Regulation 89	
Regulation 94	Regulation 92	
Social Security (Categorisation of Earners) Regulations 1978	Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 F757	
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. F758	
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 F759	
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 F760	

**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 3	Regulation 3
Regulation 4	Regulation 4
F761	F762
...	...
Article 2	Article 2
Social Security (Adjudication) Regulations 1995	Social Security (Adjudication) Regulations (Northern Ireland) 1995
	F763
Regulation 13	Regulation 13
	F764
Social Security (Additional Pension) (Contributions Paid in Error) Regulations 1996	Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996
	F765
Regulation 3	Regulation 3
Employer's Contributions Re-imbursment Regulations 1996	Employer's Contributions Re-imbursment Regulations (Northern Ireland) 1996
	F766
Regulations 5, 6 and 8	Regulations 5, 6 and 8 respectively
[ <sup>F767</sup> Education (Student Loans) (Repayment) Regulations 2009]	[ <sup>F768</sup> Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009]
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
	F769
Regulation 4	Regulation 4
Regulation 9	Regulation 9

**Textual Amendments**

- F753 S.R. & O. (N.I.) 1962 No. 65.
- F754 S.I. 1973/693.
- F755 S.R. & O. (N.I.) 1973 No. 146.
- F756 S.R. 1975 No. 319.
- F757 S.R. 1978 No. 401.
- F758 S.R. 1988 No. 142.

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

- F759** S.R. 1990 No. 90.
- F760** S.R. 1994 No. 271.
- F761** Sch. 7 Pt. II entry omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(10)(a)**
- F762** Sch. 7 Pt. II entry omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(10)(b)**
- F763** S.R. 1995 No. 293.
- F764** 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.
- F765** S.R. 1996 No. 188.
- F766** S.R. 1996 No. 30.
- F767** Words in Sch. 7 Pt. II substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **26(c)**
- F768** Words in Sch. 7 Pt. II substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **31**
- F769** 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



**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 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) Consequential Amendment Regulations 1985	S.I. 1985/143	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1985	S.I. 1985/396	The whole of the Regulations

The Social Security (Contributions) Amendment (No. 2) Regulations 1985	S.I. 1985/397	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1985	S.I. 1985/398	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1985	S.I. 1985/399	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 5) Regulations 1985	S.I. 1985/400	The whole of the Regulations
The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations 1985	S.I. 1985/1398	Regulations 2, 4, 5 and 6
The Social Security (Contributions) Amendment (No. 6) Regulations 1985	S.I. 1985/1726	The whole of the Regulations
The Social Security (Contributions, Re-rating) Consequential Amendment Regulations 1986	S.I. 1986/198	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1986	S.I. 1986/485	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1987	S.I. 1987/413	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1987	S.I. 1987/1590	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 4) Regulations 1987	S.I. 1987/2111	The whole of the Regulations
The Social Security (Contributions) Amendment Regulations 1988	S.I. 1988/299	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 2) Regulations 1988	S.I. 1988/674	The whole of the Regulations
The Social Security (Contributions) Amendment (No. 3) Regulations 1988	S.I. 1988/860	The whole of the Regulations

**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 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
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

**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 (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
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

**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 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
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



**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 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

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

No. 2) Regulations (Northern Ireland) 1982		
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	S.R. 1985 No. 61	The whole of the Regulations

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

No. 2) Regulations (Northern Ireland) 1985		
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
The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1989	S.R. 1989 No. 70	The whole of the Regulations
The Social Security (Contributions) (Amendment	S.R. 1989 No. 104	The whole of the Regulations

No. 2) Regulations (Northern Ireland) 1989		
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	S.R. 1991 No. 490	The whole of the Regulations

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

No. 6) Regulations (Northern Ireland) 1991		
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 Amendments) Regulations (Northern Ireland) 1993	S.R. 1993 No. 437	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 7) Regulations (Northern Ireland) 1993	S.R. 1993 No. 463	The whole of the Regulations

The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1994	S.R. 1994 No. 94	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994	S.R. 1994 No. 219	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1994	S.R. 1994 No. 328	The whole of the Regulations
The Social Security (Contributions) (Amendment 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)	S.R. 1996 No. 58	The whole of the Regulations

**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) 1996		
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) Regulations (Northern Ireland) 1997	S.R. 1997 No. 100	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1997	S.R. 1997 No. 163	The whole of the Regulations

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1997	S.R. 1997 No. 180	The whole of the Regulations
The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations (Northern Ireland) 1998	S.R. 1998 No. 71	The whole of the Regulations
The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1998	S.R. 1998 No. 103	The whole of the Regulations
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	S.R. 1999 No. 171	The whole of the Regulations



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

No. 3) Regulations (Northern Ireland) 1999		
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
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	S.I. 2000/2208	The whole of the Regulations

No. 8) (Northern Ireland) Regulations 2000		
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

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**Changes to legislation:**

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