
STATUTORY INSTRUMENTS

2002 No. 307

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2002**

Amendment of the principal Regulations

6. In Part V of Schedule 3 (payments to be disregarded in the calculation of earnings for the purpose of earnings-related contributions: non-cash vouchers to be disregarded as payments in kind) for paragraph 1(2) substitute—

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

- (a) by virtue of paragraph 7D of Part VIII (car fuel); or
- (b) in the circumstances specified in paragraph 4 of Part X (payments by way of incidental expenses).”.