
STATUTORY INSTRUMENTS

2003 No. 193

**The Social Security (Contributions)
(Amendment) Regulations 2003**

Amendment of the principal Regulations

11.—(1) Amend regulation 94 (exception from Class 4 liability by reference to Class 1 contributions paid on earnings chargeable to income tax under Schedule D) as follows.

(2) For the heading substitute—

“Exception from Class 4 liability in respect of earnings from employed earner’s employment chargeable to income tax under Schedule D.”

(3) For paragraph (1) substitute—

“(1) If, for any year of assessment—

(a) an earner has earnings from employment which is employed earner’s employment; and

(b) those earnings are chargeable to income tax under Schedule D;

the earner shall be excepted from liability to pay contributions under section 15 of the Act on those earnings.

This is subject to the following qualification.”.