

1978 No. 1703

SOCIAL SECURITY

**The Social Security (Contributions) Amendment (No. 3)
Regulations 1978**

Made - - - - 27th November 1978

Laid before Parliament 8th December 1978

Coming into Operation in accordance with Regulation 1

The Secretary of State for Social Services with the concurrence of the Inland Revenue in so far as relates to regulation 4 of these regulations, in exercise of the powers conferred upon him by sections 3 and 9(7) of, and paragraph 6(1)(m) of Schedule 1 to the Social Security Act 1975(a) and of all other powers enabling him in that behalf, after considering the report of the National Insurance Advisory Committee on the draft referred to them in accordance with section 139 of that Act, hereby makes the following regulations:—

Citation, interpretation and commencement

1. These regulations which may be cited as the Social Security (Contributions) Amendment (No. 3) Regulations 1978 shall be read as one with the Social Security (Contributions) Regulations 1975(b), as amended(c), (hereinafter referred to as “the principal regulations”) and shall come into operation on 4th January 1979 except regulation 2, in so far as it relates to sub-paragraph (j) of regulation 17(1) of the principal regulations, which shall come into operation on 6th April 1979.

Amendment of regulation 17 of the principal regulations

2. In regulation 17(1) of the principal regulations (payments to be disregarded) after sub-paragraph (h) there shall be added the following sub-paragraphs—

- “(i) a payment to defray or a contribution towards expenses incurred by persons for whom facilities are provided under section 15 of the Disabled Persons (Employment) Act 1944(d) in travelling to and from the place where they are employed or where training is provided;
- (j) a payment by way of or derived from shares appropriated under a profit sharing scheme to which the provisions of Chapter III of Part III of the Finance Act 1978(e) (profit sharing schemes) apply.”

Amendment of regulation 46 of the principal regulations

3. In regulation 46(3)(a) of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) for “15(1)(b)(i)” there shall be substituted “15(1)”.

Insertion of new regulation 50A in the principal regulations

4. After regulation 50 of the principal regulations (exception from Class 4

(a) 1975 c. 14.

(b) S.I. 1975/492.

(c) The relevant amending instruments are S.I. 1976/88; 1977/1987.

(d) 1944 c. 10.

(e) 1978 c. 42.

liability of persons over pensionable age and persons not resident in the United Kingdom) there shall be added the following regulation:—

“Exception of divers and diving supervisors from liability for Class 4 contributions

50A. A person who performs the duties of an employment to which section 29 of the Finance Act 1978 applies (divers and diving supervisors) shall be excepted from liability for contributions under section 9(1) of the Act (Class 4 contributions) on so much of his profits or gains as are derived from that employment.”

David Ennals,
Secretary of State for Social Services.

27th November 1978.

The Commissioners of Inland Revenue hereby concur.
By Order of the Commissioners of Inland Revenue.

G. Wolters,
Secretary.

27th November 1978.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the Social Security (Contributions) Regulations 1975 (“the principal regulations”). They provide that a payment to defray or a contribution towards travelling expenses paid to a disabled person under section 15 of the Disabled Persons (Employment) Act 1944 and earnings derived from a profit sharing scheme to which the Finance Act 1978 applies shall be disregarded for the purposes of earnings-related contributions. They also except divers and diving supervisors in employment to which the Finance Act 1978 applies from liability for Class 4 contributions. They also correct a reference to regulation 15 of the principal regulations in consequence of the amendment of that regulation by the Social Security (Contributions) Miscellaneous Amendments Regulations 1977.

The report of the National Insurance Advisory Committee on the draft of these Regulations dated 19th October 1978 is contained in the House of Commons Paper No. 76 (Session 1978/79) published by Her Majesty’s Stationery Office.

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