
STATUTORY INSTRUMENTS

1995 No. 1570

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 5) Regulations 1995**

<i>Made</i>	- - - -	<i>20th June 1995</i>
<i>Laid before Parliament</i>		<i>27th June 1995</i>
<i>Coming into force</i>	- -	<i>18th July 1995</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 3(2) and (3), 122(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 5) Regulations 1995 and shall come into force on 18th July 1995.

(2) In these Regulations, “the principal Regulations” means the Social Security (Contributions) Regulations 1979⁽³⁾.

Amendment of regulation 19 of the principal Regulations

2. In paragraph (1) of regulation 19 of the principal Regulations (payments to be disregarded)⁽⁴⁾, after sub-paragraph (r) there shall be added the following sub-paragraphs—

“(s) a payment which by virtue of section 200A of the Income and Corporation Taxes Act 1988⁽⁵⁾ (incidental overnight expenses) is not regarded as an emolument of the employment chargeable to income tax under Schedule E, and for the purposes of this sub-paragraph, section 200A shall be read as if—

(i) subsection (1)(b) had been omitted in so far as it relates to section 193(1) of that Act but not otherwise, and

(1) 1992 c. 4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.
(2) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).
(3) S.I. 1979/591; the relevant amending instruments are S.I. 1984/77, 1987/1590, 1988/992, 1991/2505, 1993/583 and 1993/2736.
(4) The relevant amending instruments are S.I. 1984/77, 1987/1590, 1988/992, 1991/2505, 1993/583 and 1993/2736.
(5) 1988 c. 1; section 200A was inserted by section 93(4) of the Finance Act 1995 (c. 4).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (ii) subsection (5) had been omitted;
- (t) a payment which by virtue of section 201AA of the Income and Corporation Taxes Act 1988⁽⁶⁾ (employee liabilities and indemnity insurance) is deductible from the emoluments of the employment chargeable to income tax under Schedule E.”

Signed by authority of the Secretary of State for Social Security.

20th June 1995

James Arbuthnot
Parliamentary Under-Secretary of
State, Department of Social Security

⁽⁶⁾ 1988 c. 1; section 201AA was inserted by section 91(1) of the Finance Act 1995 (c. 4).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 to provide that—

- (a) payments made by an employer up to certain limits to defray or contribute towards personal incidental expenses incurred by an employed earner when he stays away from home overnight in relation to an office or employment are to be excluded from the computation of that person's earnings for the purposes of earnings-related contributions; and
- (b) payments made by an employer to defray or contribute towards expenses incurred by an employed earner in respect of liability insurance cover and uninsured liabilities in relation to an office or employment are to be excluded from the computation of that person's earnings for the purposes of earnings-related contributions.

These Regulations do not impose any costs on business.