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STATUTORY INSTRUMENTS

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**2003 No. 2085**

**The Social Security (Contributions)  
(Amendment No. 5) Regulations 2003**

**Amendment of the principal Regulations**

**6.**—(1) Amend regulation 40 (prescribed emoluments in respect of which Class 1A contributions not payable)(1) as follows.

(2) In the heading, and in paragraph (1), for “emoluments” substitute “general earnings”(2).

(3) In each of paragraphs (2) to (6) for “emoluments”—

- (a) where it occurs for the first time substitute “general earnings”; and
- (b) where it occurs for the second time substitute “those”.

(4) For paragraph (4)(b) substitute—

“(b) are not removal expenses to which section 271 of ITEPA 2003 applies.”.

(5) Omit paragraph (6)(a).

(6) After paragraph (6) insert—

“(6A) The general earnings prescribed by this paragraph are those by way of any benefit—

- (a) pursuant to a retirement benefits scheme which is not “non-approved” for the purpose of section 387(2) of ITEPA 2003; or
- (b) to which section 386 of ITEPA 2003 (charge on payments to non-approved retirement benefits schemes) does not apply by virtue of section 390 of that Act.”.

(7) In paragraph (7)(3)—

(a) for the words from the beginning of the paragraph to “by virtue of” substitute—

“The general earnings prescribed by this paragraph are so much of any general earnings as are not charged to income tax as employment income by virtue of;”

(b) omit sub-paragraphs (b), (d) and (g) to (o); and

(c) for the words from “Sub-paragraphs (b) and (q) do not” to the end of the paragraph substitute—

“Sub-paragraph (f) applies only to Scotland and sub-paragraph (q) does not apply to Northern Ireland.”.

(8) In paragraph (8) omit the definition of “emolument”.

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(1) Regulation 40 was amended by regulation 3 of [S.I. 2001/2412](#).

(2) A definition of “general earnings” was inserted into section 122(1) of the 1992 Act and section 121(1) of the 1992 Northern Ireland Act by the provisions noted in footnote (a) on page 2.

(3) Sub-paragraph (a) was omitted by regulation 3 of [S.I. 2001/2412](#).