

2003 No. 2340

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 6)
Regulations 2003**

<i>Made</i> - - - -	<i>10th September 2003</i>
<i>Laid before Parliament</i>	<i>10th September 2003</i>
<i>Coming into force</i> - -	<i>1st October 2003</i>

The Treasury, with the concurrence of the Secretary of State, in exercise of the powers conferred upon them by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 6) Regulations 2003 and shall come into force on 1st October 2003.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Amend Part 7 of Schedule 3 to the Social Security (Contributions) Regulations 2001(b) as follows.

(2) In paragraph 1 (payments in respect of training and similar payment disregarded) for “Paragraphs 5,6 and 7” substitute “Paragraphs 5 to 9”.

(3) After paragraph 7 add—

“Employment Retention and Advancement payments

8. A payment made to a participant in an Employment Retention and Advancement Scheme, arranged under section 2(1) of the Employment and Training Act 1973(c), in his capacity as such.

Incapacity Benefit Return to Work Credit payments

9. A payment by way of Incapacity Benefit Return to Work Credit.”.

(a) 1992 c. 4. Relevant amendments to section 3 were made by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
(b) S.I. 2001/1004
(c) 1973 c. 50: section 2 was substituted by section 25(1) of the Employment Act 1988 (c. 19). There are amendments to section 2 which are not relevant for present purposes.

10th September 2003

John Heppell
Jim Murphy
Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs

9th September 2003

Chris Pond
Parliamentary Under Secretary of State,
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004). They provide for payments made under the Employment Retention and Advancement Scheme and payments by way of Incapacity Benefit Return to Work Credit to be disregarded when calculating a person's earnings for the purposes of determining Class 1 National Insurance Contributions liability.

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 amends the 2001 Regulations, adding paragraphs 8 and 9 in Part 7 of Schedule 3 to those Regulations. It also makes an amendment to paragraph 1 of that Part reflecting the fact that the amendments made by these Regulations do not extend to Northern Ireland.

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