

2006 No. 2003

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)
Regulations 2006**

<i>Made</i> - - - -	<i>24th July 2006</i>
<i>Laid before Parliament</i>	<i>24th July 2006</i>
<i>Coming into force</i> - -	<i>14th August 2006</i>

The Treasury make these Regulations in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a) and section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

The Secretary of State and the Department for Social Development concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2006 and shall come into force on 14th August 2006.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001(c) (certain non-cash vouchers to be disregarded as payments in kind) is amended as follows.

(2) In paragraph 5A(d) after sub-paragraph (c) add—

“(d) section 319(e) (mobile telephones).”.

(3) In paragraph 5B after sub-paragraph (e) add—

“(f) section 320A(f) (eye tests and special corrective appliances);”.

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- (a) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) . There are other amendments which are not relevant.
- (b) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
- (c) S.I. 2001/1004.
- (d) Paragraphs 5, 5A and 5B were substituted for paragraphs 5 and 6 by the Social Security (Contributions) (Amendment No.7) Regulations 2003 (S.I. 2003/2958).
- (e) Section 319 (mobile telephones) of the Income Tax (Earnings and Pensions) Act 2003 (“ITEPA”) was substituted for section 319 (employment income: exemption for mobile telephones) by section 60 of the Finance Act 2006 c. 25.
- (f) Section 320A (eye tests and special corrective appliances) of ITEPA was inserted by section 62 of the Finance Act 2006 c. 25.

Dave Watts
Frank Roy

24th July 2006

Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs.

Signed by authority of the Secretary of State for Work and Pensions.

James Purnell
Minister of State,

20th July 2006

Department for Work and Pensions

The Department for Social Development concurs.

Sealed with the Official Seal of the Department for Social Development on 21st July 2006



John O'Neill
Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

Regulation 1 provides for citation and commencement.

Regulation 2 provides for two items to be added to the list of non-cash vouchers which are to be disregarded in the calculation of earnings for the purposes of earnings-related national insurance contributions. The items are non-cash vouchers for one mobile telephone (as provided for in section 319 of the Income Tax (Earnings and Pensions) Act 2003 (“ITEPA”)) and for eye tests and special corrective appliances (as provided for in section 320A of ITEPA.).

These amendments bring the national insurance position into line with the tax position.

The provisions of these Regulations do not impose any new costs on business.

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