

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001 ([S.I. 2001/1004](#); “SSCR”).

Regulation 1 provides that these Regulations come into force on 6th April 2008, except that the insertion of paragraph 12B in Part 8 of Schedule 3 to SSCR (see regulation 4(3)(b)) comes into force on 1st April 2008.

Regulation 2 introduces the amendments to SSCR.

Regulation 3 inserts new regulation 65C in SSCR. This provides that voluntary Class 2 and 3 contributions for the tax year 2005-06 which are paid late shall be computed by reference to the weekly rate which would have applied if the contribution had been paid during that tax year, rather than what is usually a higher weekly rate applicable when they are paid. The regulation will apply to contributors who will reach pensionable age on or after 6th April 2010 and to contributions made no later than 5th April 2012.

Regulation 4 amends Schedule 3 to SSCR to provide disregards, in the computation of an earner’s liability to Class 1 National Insurance contributions, for —

fuel for a van (including provision by non-cash voucher) which is provided to an employee in connection with their employment and which is chargeable to income tax under section 160 of the Income Tax Earnings and Pensions Act 2003;

Council Tax Relief payments made by the Secretary of State for Defence to members of Her Majesty’s forces; and

In-Work Emergency Discretion Fund payments in Great Britain and In-Work Emergency Fund payments in Northern Ireland.

An impact assessment has not been prepared in respect of this instrument as no impact on the private or voluntary sectors is foreseen.