
STATUTORY INSTRUMENTS

2018 No. 120

**The Social Security (Contributions)
(Amendment) Regulations 2018**

PART 1

Optional remuneration arrangements: consequential amendments

6.—(1) Part 8 of Schedule 3 (travelling, relocation and other expenses and allowances of the employment) is amended as follows.

(2) Renumber paragraphs 7 and 7A as paragraphs 7(1) and 7A(1) respectively.

(3) After paragraph 7(1) insert—

“(2) Sub-paragraph (1) does not apply so far as the payment is made pursuant to optional remuneration arrangements.”.

(4) After paragraph 7A(1) insert—

“(2) Sub-paragraph (1) does not apply so far as the payment of relevant motoring expenditure within the meaning of regulation 22A(3) is made pursuant to optional remuneration arrangements.”.

(5) For paragraph 9(2) substitute—

“(2) Sub-paragraph (1) does not authorise the disregard of any amount by way of relevant motoring expenditure, within the meaning of paragraph (3) of regulation 22A—

- (a) in excess of that permitted by the formula in paragraph (4) of that regulation; or
- (b) so far as it is paid pursuant to optional remuneration arrangements.”.