

**2019 No. 1009**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Amendment No. 2)  
Regulations 2019**

<i>Made</i> - - - -	<i>10th June 2019</i>
<i>Laid before Parliament</i>	<i>11th June 2019</i>
<i>Coming into force</i> - -	<i>2nd July 2019</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a) and sections 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

The Secretary of State and the Department for Communities concur in the making of regulation 2 of these Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2019 and come into force on 2nd July 2019.

**Amendment of the Social Security (Contributions) Regulations 2001**

2. In Part 8 of Schedule 3 to the Social Security (Contributions) Regulations 2001 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)(c), after paragraph 12C insert—

**“12D. HM Forces’ Accommodation Allowance**

A payment to which no liability to income tax arises by virtue of section 297D of ITEPA 2003 (armed forces: accommodation allowances)(d).”.

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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), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State.

(b) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671 so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services. 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. (NI) 1999 No 481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Department Act (Northern Ireland) 2016 (c. 5 (NI)).

(c) S.I. 2001/1004, to which there are amendments not relevant to these Regulations.

(d) 2003 c. 1. Section 297D was inserted by section 8 of the Finance Act 2018 (c. 3).

*Jeremy Quin  
Rebecca Harris*

10th June 2019

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

*Guy Opperman*

Parliamentary Under-Secretary of State for Pensions and Financial Inclusion  
Department for Work and Pensions

10th June 2019

The Department for Communities concurs.

Sealed with the Official Seal of the Department for Communities on 5th June 2019



*Anne McCleary*

A senior officer of the Department for Communities

#### **EXPLANATORY NOTE**

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the Contributions Regulations”). They come into force on 2nd July 2019.

Schedule 3 to the Contributions Regulations provides for certain payments to be disregarded in the calculation of earnings for the purpose of establishing liability to Class 1 National Insurance contributions.

Regulation 2 of these Regulations inserts a new paragraph 12D into Part 8 of Schedule 3 to the Contributions Regulations so that payments of accommodation allowances made to, or in respect of, a member of the armed forces of the Crown and in respect of which no liability to income tax arises by virtue of section 297D of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) are disregarded for this purpose.

A Tax Information and Impact Note covering the amendments made by this instrument was published on 22nd November 2017 and is available at <https://www.gov.uk/government/publications/income-tax-armed-forces-accommodation-allowance-exemption/income-tax-armed-forces-accommodation-allowance-exemption>. It remains an accurate summary of the impacts that apply to this instrument.

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