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STATUTORY INSTRUMENTS

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**2019 No. 1009**

**The Social Security (Contributions)  
(Amendment No. 2) Regulations 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)(**1**), 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)(**2**).”.

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(1) [S.I. 2001/1004](#), to which there are amendments not relevant to these Regulations.

(2) [2003 c. 1](#). Section 297D was inserted by section 8 of the Finance Act [2018 \(c. 3\)](#).