
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 39. (See end of Document for details)

SCHEDULES

SCHEDULE 2

THE LOAN CHARGE: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS IN CONSEQUENCE OF SECTION 16

Social Security (Contributions) Regulations 2001

- 39 (1) The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) are amended as follows.
- (2) In regulation 22B (amounts to be treated as earnings: Part 7A of ITEPA 2003) in paragraph (3A)(a) after “paragraph 1” insert “ or 1A ”.
- (3) In regulation 22C (amounts to be treated as earnings paid to or for the benefit of the earner: Schedule 11 to F(No.2)A 2017) in paragraph (1)—
- (a) after “paragraph 1” insert “ or 1A ”, and
 - (b) after “paragraph 1(2)” insert “ or 1A(3) or (4) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 39.