

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)”.