
STATUTORY INSTRUMENTS

2002 No. 2924

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2002**

Made - - - - - *26th November 2002*
Laid before Parliament *26th November 2002*
Coming into force - - - *17th December 2002*

The Treasury, in exercise of the powers conferred upon them by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and with the concurrence of the Secretary of State for Work and Pensions, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2002 and shall come into force on 17th December 2002.

Amendment of the Social Security (Contributions) Regulations 2001

2. Amend the Social Security (Contributions) Regulations 2001⁽²⁾ as follows.

3.—(1) In regulation 43(1)(e) for “invalid care allowance” substitute “carer’s allowance”.

(2) Paragraph (1) shall have effect from 1st April 2003.

4. In Part 10 of Schedule 3—

(a) in paragraph 1(1) for “15” substitute “16”;

(b) at the end add—

(1) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contribution (Transfer of Functions, etc.) Act 1999 (c. 2).

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

“Student loans

16.—(1) A payment made in accordance with Regulations made under section 186 of the Education Act 2002⁽³⁾ in respect of the repayment, reduction or extinguishing of the amounts payable in respect of a loan.

(2) A payment for the purpose of discharging any liability of the earner to income tax for any tax year where the income tax in question is tax chargeable in respect of—

- (a) the payment referred to in paragraph (1), or
- (b) the payment made for the purpose of discharging the income tax liability itself.”.

Jim Fitzpatrick

Nick Ainger

Two of the Lords Commissioners of Her Majesty’s Treasury

26th November 2002

The Secretary of State hereby concurs

24th November 2002

Maria Eagle

Parliamentary Under-Secretary of state,
Department for Work and Pensions

(3) [2002 c. 32](#). The Education (Teacher Student Loans) (Repayment etc.) Regulations 2002 (S.I. [2002/2086](#)) made under section 186 of that Act make provision for the repayment or reduction of the amounts payable in respect of certain loans.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004).

The Education (Teacher Student Loans) (Repayment etc.) Regulations 2002 (S.I. 2002/2086) made under section 186 of the Education Act 2002 make provision for the repayment or reduction of amounts payable in respect of student loans of newly qualified teachers. Regulation 3 of these Regulations amends Part 10 of Schedule 3 to the Social Security (Contributions) Regulations 2001 by adding a new paragraph 16 specifying payments in respect of such loans and payments discharging any income tax liability relating to such payments, as payments which are to be disregarded in the calculation of earnings from employed earner's employment for the purpose of earnings-related contributions.

Regulation 4 of these Regulation amends regulation 43(1)(e) of the Social Security (Contributions) Regulations 2001 with effect from 1st April 2003 when the invalid care allowance will be renamed "carer's allowance" in accordance with the Regulatory Reform (Carer's Allowance) Order 2002 (S.I. 2002/1457).