
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Part 5 of Schedule 3 of the Social Security (Contributions) Regulations 2001 (“Part 5”) which provides for certain non-cash vouchers to be disregarded as payments in kind for the purposes of National Insurance Contributions.

Regulation 2 inserts a new regulation 9 into the provisions of Part 5 which introduces a disregard for non-cash vouchers which can be used only to obtain a health screening or a medical check-up and which is exempt from a charge to income tax by virtue of regulation 7 (exemption in respect of the provision of health screening and medical check-ups) of the Income Tax (Exemption of Minor Benefits) Regulations 2002.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.