

2007 No. 2091

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No 6)
Regulations 2007**

<i>Made</i> - - - -	<i>23rd July 2007</i>
<i>Laid before Parliament</i>	<i>24th July 2007</i>
<i>Coming into force</i> - -	<i>14th August 2007</i>

The Treasury make these Regulations in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a) and section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

The Secretary of State and the Department for Social Development concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No 6) Regulations 2007 and shall come into force on 14th August 2007.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Part 5 of Schedule 3 (certain non-cash vouchers to be disregarded as payments in kind) of the Social Security (Contributions) Regulations 2001(c) is amended as follows.

(2) In paragraph 1 for “8” substitute “9”.

(3) After paragraph 8 add —

“(9) A non-cash voucher providing for health screening or medical check-ups to the extent that no liability to income tax arises in the provision of such health screening or medical check-ups by virtue of the Income Tax (Exemption of Minor Benefits) Regulations 2002(d) regulation 7 (exemption in respect of the provision of health screening and medical check-ups).”

(a) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). There are other amendments which are not relevant.
(b) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
(c) S.I. 2001/1004.
(d) S.I. 2002/205: amended by S.I. 2003/1434, S.I. 2004/3087 and S.I. 2007/[2090].

23rd July 2007

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State concurs.
Signed by authority of the Secretary of State for Work and Pensions.

19th July 2007

Mike O'Brien
Minister of State,
Department for Work and Pensions

The Department for Social Development concurs.
The Official Seal of the Department is affixed on the 18th July 2007



John O'Neill
A Senior Officer of the Department for Social Development

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.

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