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STATUTORY INSTRUMENTS

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**2007 No. 2091**

**The Social Security (Contributions)  
(Amendment No 6) Regulations 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<sup>(1)</sup> 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<sup>(2)</sup> regulation 7 (exemption in respect of the provision of health screening and medical check-ups).”

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(1) S.I. 2001/1004.

(2) S.I. 2002/205: amended by S.I. 2003/1434, S.I. 2004/3087 and S.I. 2007/2090.