
STATUTORY INSTRUMENTS

2012 No. 817

The Social Security (Contributions)
(Amendment No. 2) Regulations 2012

PART 3

Amendments relating to the abolition of disregards

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7.—(1) In regulation 40 (prescribed general earnings in respect of which Class 1A contributions not payable) omit paragraph (4).

(2) Omit regulation 123 (payments to mariners to be disregarded).

(3) In regulation 145 (condition as to residence or presence in Great Britain or Northern Ireland)

—
(a) in paragraph (1) for “paragraphs (2) and (3)” substitute “paragraph (2)”; and

(b) omit paragraph (3).

(4) In paragraph 2 of Part 8 of Schedule 3 (travelling, relocation and other expenses and allowances of the employment) omit—

(a) sub-paragraph (2)(b) and the “or” before it; and

(b) sub-paragraph (6).