



Child Support, Pensions and Social Security Act 2000

2000 CHAPTER 19

PART IV

NATIONAL INSURANCE CONTRIBUTIONS

Great Britain

75 Third party providers of benefits in kind: Great Britain.

- (1) After section 10 of the ^{M1}Social Security Contributions and Benefits Act 1992 there shall be inserted—

“10ZA Liability of third party provider of benefits in kind.

- (1) This section applies, where—
- (a) a Class 1A contribution is payable for any tax year in respect of the whole or any part of an emolument received by an earner;
 - (b) the emolument, in so far as it is one in respect of which such a contribution is payable, consists in a benefit provided for the earner or a member of his family or household;
 - (c) the person providing the benefit is a person other than the person (“the relevant employer”) by whom, but for this section, the Class 1A contribution would be payable in accordance with section 10(2) above; and
 - (d) the provision of the benefit by that other person has not been arranged or facilitated by the relevant employer.
- (2) For the purposes of this Act if—

Changes to legislation: *Child Support, Pensions and Social Security Act 2000, Section 75 is up to date with all changes known to be in force on or before 27 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) the person providing the benefit pays an amount for the purpose of discharging any liability of the earner to income tax for any tax year, and
- (b) the income tax in question is tax chargeable in respect of the provision of the benefit or of the making of the payment itself,

the amount of the payment shall be treated as if it were an emolument consisting in the provision of a benefit to the earner in that tax year and falling, for the purposes of Class 1 contributions, to be left out of account in the computation of the earnings paid to or for the benefit of the earner.

- (3) Subject to subsection (4) below, the liability to pay any Class 1A contribution in respect of—

- (a) the benefit provided to the earner, and
- (b) any further benefit treated as so provided in accordance with subsection (2) above,

shall fall on the person providing the benefit, instead of on the relevant employer.

- (4) Subsection (3) above applies in the case of a Class 1A contribution for the tax year beginning with 6th April 2000 only if the person providing the benefit in question gives notice in writing to the Inland Revenue on or before 6th July 2001 that he is a person who provides benefits in respect of which a liability to Class 1A contributions is capable of falling by virtue of this section on a person other than the relevant employer.

- (5) The Treasury may by regulations make provision specifying the circumstances in which a person is or is not to be treated for the purposes of this Act as having arranged or facilitated the provision of any benefit.

- (6) In this section references to a member of a person's family or household shall be construed in accordance with section 168(4) of the ^{M2}Income and Corporation Taxes Act 1988.

10ZB Non-cash vouchers provided by third parties.

- (1) In section 10ZA above references to the provision of a benefit include references to the provision of a non-cash voucher.

- (2) Where—

- (a) a non-cash voucher is received by any person from employment to which Chapter II of Part V of the ^{M3}Income and Corporation Taxes Act 1988 does not apply, and
- (b) the case would be one in which the conditions in section 10ZA(1) (a) to (d) above would be satisfied in relation to the provision of that voucher if that Chapter did apply to that employment,

sections 10 and 10ZA above shall have effect in relation to the provision of that voucher, and to any such payment in respect of the provision of that voucher as is mentioned in section 10ZA(2) above, as if that employment were employment to which that Chapter applied.

- (3) In this section “non-cash voucher” has the same meaning as in section 141 of the ^{M4}Income and Corporation Taxes Act 1988.”

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- (2) ^{F1}
- (3) Subsection (1) shall have effect in relation to the tax year beginning with 6th April 2000 and subsequent tax years.
- (4) Regulations made by virtue of this section under section 10ZA(5) of the ^{M5}Social Security Contributions and Benefits Act 1992 may be made so as to have retrospective effect in relation to any time in the tax year in which they are made (including, in the case of regulations made in the tax year in which this Act is passed, any time in that tax year before the passing of this Act).

Textual Amendments

F1 S. 75(2) repealed (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004](#) (c. 3), ss. 12, 13, [Sch. 2 Pt. 1](#); S.I. 2004/1943, [art. 6\(b\)](#)

Marginal Citations

M1 1992 c. 4.

M2 1988 c. 1.

M3 1988 c. 1.

M4 1988 c. 1.

M5 1992 c. 4.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 70A inserted by [2012 c. 5 Sch. 3 para. 13](#)
- Sch. 7 para. 1(2)(c) inserted by [2007 c. 5 Sch. 5 para. 13](#)
- Sch. 7 para. 6(5A)(5B) inserted by [2012 c. 5 Sch. 11 para. 13\(3\)](#)
- Sch. 7 para. 6(8)(b) inserted by [2012 c. 5 Sch. 11 para. 13\(4\)\(b\)](#)
- Sch. 7 para. 6(8)(a) words in Sch. 7 para. 6(8) renumbered as Sch. 7 para. 6(8)(a) by [2012 c. 5 Sch. 11 para. 13\(4\)\(a\)](#)

Commencement Orders yet to be applied to the Child Support, Pensions and Social Security Act 2000

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2003/346 art. 2](#) amendment to earlier commencing [SI 2003/192 art. 6](#)