
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 2077**SOCIAL SECURITY**
**The Social Security (Contributions) (Amendment No. 7)
Regulations 2000**

<i>Made</i> - - - - -	<i>29th July 2000</i>
<i>Laid before Parliament</i>	<i>31st July 2000</i>
<i>Coming into force</i> - -	<i>1st September 2000</i>

The Treasury, with the concurrence of the Secretary of State, in exercise of the powers conferred on them by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 7) Regulations 2000 and shall come into force on 1st September 2000.

Amendment of the Social Security (Contributions) Regulations 1979

2. In paragraph (1) of regulations 19 of the Social Security (Contributions) Regulations 1979(b) (payments to be disregarded) after sub-paragraph (za)(c) insert—

“(zaa) any amount in respect of expenditure which by virtue of section 200E of the Income and Corporation Taxes Act 1988 (exemption for education and training funded by employers)(d) is not taken to be included in the emoluments of the employee from the office or employment for the purposes of Schedule E;”.

Jim Dowd
Greg Pope

28th July 2000 Two of the Lords Commissioners of Her Majesty's Treasury

The Secretary of State hereby concurs

P Hollis

29th July 2000 Parliamentary Under-Secretary of State for Social Security

(a) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(b) 1979/591. The relevant amending instrument is S.I. 1997/1045.

(c) Sub-paragraph (za) was inserted by regulation 2 of S.I. 1997/1045.

(d) 1988 c. 1. Section 200E is inserted by section 58 of the Finance Act 2000 (c. 17).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 1979 (S.I. 1979/591).

Regulation 2 inserts a new sub-paragraph (zaa) into regulation 19(1) of the 1979 Regulations (payments to be disregarded in the computation of earnings). The new sub-paragraph relates to payments made by an employer to an employee's individual learning account (for which grants are payable under section 108 of the Learning and Skills Act 2000 (c. 21) or the equivalent Scottish provision. Such payments by employers are to be disregarded in computing the amount of the employee's earnings for the purposes of earnings-related contributions. To qualify for disregard, the payment must be taken not to be included in computing the emoluments of the office or employment for income tax purposes by virtue of section 200E (exemptions for education and training funded by employers) of the Income and Corporation Taxes Act 1988 (c. 1).

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