

**1992 No. 667**

**SOCIAL SECURITY**

**The Social Security (Contributions) Amendment  
No. 3) Regulations 1992**

<i>Made</i> - - - -	<i>10th March 1992</i>
<i>Laid before Parliament</i>	<i>13th March 1992</i>
<i>Coming into force</i> -	<i>6th April 1992</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 4A(9) and 166(1) to (3) of, and Schedule 20 to, the Social Security Act 1975(a), and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(b), hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 3) Regulations 1992 and shall come into force on 6th April 1992.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(c).

[Regulation 2 inserts Part IIA (Regs. 22A to 22G) into S.I. 1979/591.]

Signed by authority of the Secretary of State for Social Security.

10th March 1992

*Henley*  
Parliamentary Under-Secretary of State,  
Department of Social Security

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(a) 1975 c.14. Section 4A was inserted by the Social Security (Contributions) Act 1991 (c.42), section 1(5); section 166(3) was amended by the Social Security Act 1989 (c.24), Schedule 8, paragraph 10(1). Schedule 20 is cited because of the meaning ascribed to the words “prescribe” and “regulations”.

(b) See the Social Security Act 1986 (c.50), section 61(1)(b) and (10). The Social Security Act 1989, Schedule 8, paragraph 12(4) added a definition of “regulations” to section 61(10) of the Social Security Act 1986.

(c) S.I. 1979/591.

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

these Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 of these Regulations inserts regulations 22A to 22G (comprising Part IIA) into the principal Regulations. The inserted regulations provide for exceptions from liability to pay Class 1A contributions, and for reducing Class 1A contributions, in the circumstances specified in each regulation.

Regulation 22B provides for an exception from liability to pay a Class 1A contribution where a car which is made available to an employed earner by reason of his own employment is deemed to be made available to him by reason of the employment, under the same employer, of another employed earner if the circumstances specified in paragraph (2) or (3) of the regulation apply.

Regulation 22C provides for the amounts of Class 1A contributions payable in respect of two or more cars made available concurrently for private use to be ascertained disregarding any increase in the case equivalent required under paragraph 5(3) of Schedule 6 to the Income and Corporation Taxes Act 1988 except where the cars are made available by different employers who are associated, or by reason of an employment or employments under the same employer.

Regulations 22D and 22E provide for the reduction of the Class 1A contributions payable where one car is made available for private use to an employed earner by reason of two or more employments, or is made available for private use to two or more employed earners concurrently under the same employer and all the employments concerned fall within Chapter II of Part V of the Income and Corporation Taxes Act 1988.

Regulation 22D provides for the amounts of the Class 1A contributions to be ascertained by reference to the total business travel in all the qualifying employments where this amounts to at least 18,000 miles or to more than 2,500 miles but less than 18,000 miles (or such lower figures as are applicable by reason of the car’s unavailability).

Regulation 22E provides for a reduction (or further reduction), by reference to the number of employments in respect of which the car is made available, in the amount of each Class 1A contribution payable.

Regulation 22F provides for the reduction of a Class 1A contribution payable in respect of a car made available to a disabled employed earner to assist his travel between his home and place of employment. The amount is to be ascertained by treating such private use as business travel where this would increase the business travel to an amount of at least 18,000 miles or to an amount of more than 2,500 miles but less than 18,000 miles (or such lower figures as are applicable by reason of the car’s unavailability).

Regulation 22G provides for an exception from liability to pay a Class 1A contribution in respect of a car made available to a disabled employed earner to assist his travel between his home and place of employment if no other private use is permitted and no other such use takes place.