

**1993 No. 583**

**SOCIAL SECURITY**

**The Social Security (Contributions) Amendment  
(No. 4) Regulations 1993**

<i>Made</i> - - - -	<i>9th March 1993</i>
<i>Laid before Parliament</i>	<i>16th March 1993</i>
<i>Coming into force</i> -	<i>6th April 1993</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 3(2) and (3), 122(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992(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. 4) Regulations 1993 and shall come into force on 6th April 1993.

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

[Regulation 2 amends regulation 19 of S.I. 1979/591.]

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

9th March 1993

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

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(a) 1992 c.4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.  
(b) See the Social Security Administration Act 1992 (c.5), section 173(1)(b).  
(c) S.I. 1979/591; the relevant amending instruments are S.I. 1984/77, 1987/1590, 1988/992 and 1991/2505.

**EXPLANATORY NOTE**

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

These Regulations further amend the Social Security (Contributions) Regulations 1979 in the following respects:

- (a) they provide that certain payments made to an employee in respect of travel or accommodation where there has been disruption to public transport caused by strikes or other industrial action are to be disregarded as earnings and that certain payments in respect of travel home by means of hired private transport where and employee occasionally works later than 9 p.m. are to be similarly disregarded; and
- (b) they provide that certain payments in respect of foreign travel and related expenses, which for the purpose of Schedule E tax are not treated as emoluments of the employment, are to be similarly disregarded as earnings. These payments may arise where an employee goes to work outside the United Kingdom and are in respect of travel or the cost of accommodation at the foreign place of work and where an employee is working abroad for not less than 60 consecutive days, payments in respect of travel costs for his spouse or any children under 18 are also disregarded as earnings in respect of two outward and return journeys made by the same person in a tax year.