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STATUTORY INSTRUMENTS

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**2024 No. 377**

**The Social Security (Class 2 National Insurance Contributions)  
(Consequential Amendments and Savings) Regulations 2024**

**Part 4**

**Savings provision**

**Savings for the purpose of making a return of relevant profits (Great Britain)**

**9.** After section 11 of the Social Security Contributions and Benefits Act 1992(1) (Class 2 contributions) insert—

**“11A Relevant profits to be included in self assessment tax return**

(1) Part 2 (returns) of the Taxes Management Act 1970(2) applies, with the necessary modifications, for the purpose of establishing whether an earner has relevant profits of, or exceeding, the small profits threshold for a tax year, as it applies for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment.

(2) In this section “relevant profits” has the meaning it has in section 11 (Class 2 contributions).”

**Savings for the purpose of making a return of relevant profits (Northern Ireland)**

**10.** After section 11 of the Social Security Contributions and Benefits Act (Northern Ireland) 1992(3) (Class 2 contributions) insert—

**“11A Relevant profits to be included in self assessment tax return**

(1) Part 2 (returns) of the Taxes Management Act 1970 applies, with the necessary modifications, for the purpose of establishing whether an earner has relevant profits of, or exceeding, the small profits threshold for a tax year, as it applies for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment.

(2) In this section “relevant profits” has the meaning it has in section 11 (Class 2 contributions).”

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(1) The existing section 11A of that Act is repealed by paragraph 4(1) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).  
(2) 1970 c. 9.  
(3) The existing section 11A of that Act is repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).