



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 2 contributions

11 Liability for Class 2 contributions.

- (1) Every self-employed earner who is over the age of 16 shall be liable to pay Class 2 contributions at the rate of [^{F1}£6.55] a week, subject to the provisions of this section and sections 12 and 19(4)(b) below.
- (2) No Class 2 contributions shall be payable by an earner in respect of any period after he attains pensionable age.
- (3) [^{F2}The Treasury may by regulations] make provision so that an earner is liable for a weekly rate of Class 2 contributions higher than that specified in subsection (1) above where—
 - (a) in respect of any employment of his, he is treated by regulations under section 2(2)(b) above as being a self-employed earner; and
 - (b) in any period or periods he has earnings from that employment and—
 - (i) those earnings are such that (disregarding their amount) he would be liable for Class 1 contributions in respect of them if he were not so treated in respect of the employment, and
 - (ii) no Class 4 contribution is payable in respect of the earnings by virtue of regulations under section 18(1) below.
- (4) [^{F2}The Treasury may by regulations] provide for an earner otherwise liable for Class 2 contributions in respect of employment as a self-employed earner to be excepted from

Status: Point in time view as at 11/11/1999. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 11 is up to date with all changes known to be in force on or before 24 June 2024. 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)

the liability in respect of any period in which his earnings from such employment are, or are treated by regulations as being, less than [^{F3}£3,770] a tax year.

- (5) Regulations made for the purposes of subsection (4) above shall not except a person from liability to pay contributions otherwise than on his own application, but may provide for so excepting a person with effect from any date not earlier than 13 weeks before the date on which his application was made.

Textual Amendments

- F1** Words in s. 11(1) substituted (6.4.1999) by S.R. 1999/51, **art. 2(a)**
- F2** Words in s. 11(3)(4) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 13** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F3** Words in s. 11(4) substituted (6.4.1999) by S.R. 1999/51, **art. 2(b)**

Status:

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