

SCHEDULE

TRANSITIONAL AND CONSEQUENTIAL PROVISION

Class 2 contributions

- 4 (1) In the Social Security Contributions and Benefits Act 1992, omit section 11A (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)).
- (2) In the Social Security Contributions and Benefits (Northern Ireland) Act 1992, omit section 11A (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)).
- (3) The Social Security Administration Act 1992 is amended as follows.
- (4) In section 141 (annual review of contributions), in subsection (4)—
 - (a) in paragraph (a), for “11(2) and (6)” substitute “11(6)”, and
 - (b) in paragraph (b)—
 - (i) for “figures” substitute “figure”, and
 - (ii) omit “the lower profits threshold and as”.
- (5) In section 143 (power to alter contributions with a view to adjusting level of National Insurance Fund)—
 - (a) in subsection (1)(c) for “11(2) and (6)” substitute “11(6)”, and
 - (b) in subsection (3)—
 - (i) for “11(2) and (6)” substitute “11(6)”, and
 - (ii) for “lower profits threshold” substitute “small profits threshold”.
- (6) In section 145 (power to alter primary and secondary contributions), in subsection (4) (a), for “11(2) and (6)” substitute “11(6)”.
- (7) The amendments made by [this paragraph](#) come into force on 6 April 2024.