



National Insurance Contributions (Reduction in Rates) Act 2023

2023 CHAPTER 57

3 Removal of requirement to pay Class 2 contributions

- (1) In section 11 of the Social Security Contributions and Benefits Act 1992 (Class 2 contributions)—
- (a) omit subsection (2),
 - (b) in subsection (4), omit paragraph (a),
 - (c) omit subsection (5),
 - (d) in subsection (5A), omit the words from “but” to the end,
 - (e) in subsection (5B), omit “under subsection (2)”, and
 - (f) in subsection (8), for “subsections (2) and” substitute “subsection”.
- (2) In section 11 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 2 contributions)—
- (a) omit subsection (2),
 - (b) in subsection (4), omit paragraph (a),
 - (c) omit subsection (5),
 - (d) in subsection (5A), omit the words from “but” to the end,
 - (e) in subsection (5B), omit “under subsection (2)”, and
 - (f) in subsection (8), for “subsections (2) and” substitute “subsection”.
- (3) The amendments made by [this section](#) come into force on 6 April 2024.

Commencement Information

II S. 3 in force at Royal Assent

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions (Reduction in Rates) Act 2023, Section 3.