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STATUTORY INSTRUMENTS

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**2001 No. 1004**

**The Social Security (Contributions) Regulations 2001**

**PART 9**

**SPECIAL CLASSES OF EARNERS**

Case C—

Mariners

**Modification in relation to share fishermen of Part I of the Act and so much of Part VI of the Act as relates to contributions**

**125.** Part I of the Act and so much of Part VI of the Act as relates to contributions shall apply to share fishermen with the modification that—

- (a) employment as a share fisherman shall be employment as a self-employed earner notwithstanding that it is not employment in the United Kingdom;
- (b) [<sup>F1</sup>as respects a share fisherman being treated as having actually paid Class 2 contributions under section 11(5B) of the Act (class 2 contributions treated as paid)] in respect of his employment as a share fisherman, regulation 117(1)(a) and (b) and (2) shall apply as if the share fisherman were a mariner and as if the reference in regulation 117(1) to an employed earner were a reference to a self-employed earner and as if the words “or on behalf, or in respect, of” were omitted;
- (c) for the purposes of entitlement to a contribution-based job seeker’s allowance, the weekly rate of any Class 2 contribution payable [<sup>F2</sup>, or which is treated as having actually been paid under section 11(5B) of the Act (Class 2 contributions treated as paid),] by a share fisherman for any contribution week while he is ordinarily employed as a share fisherman shall, notwithstanding the provisions of [<sup>F3</sup>[<sup>F4</sup>section 11(6)] of the Act (Class 2 contributions), be [<sup>F5</sup>£4.10]];
- (d) regulations 21, 100 and 108 shall apply to contributions payable at the weekly rate specified in paragraph (c) of this regulation as if references in those regulations to Class 2 contributions included, as may be appropriate, references to Class 2 contributions at that rate;
- (e) regulation 43 shall apply to a share fisherman as if there were included at the end of paragraph (1)(a) of that regulation the words “or is entitled to a contribution-based jobseeker’s allowance or, but for a failure to satisfy the contribution conditions for that benefit, would be so entitled”;
- (f) insofar as Class 4 contributions in respect of the profits or gains of a share fisherman in respect of his employment as such are not collected by the Board under section 16 of the Act [<sup>F6</sup> (assessment and collection, etc. of Class 4 contributions) regulations 103 to 110 shall apply as if the share fisherman were a person to whom section 18(1)(a) and (b) of the Act applied (Class 4 contributions for persons treated under section 2(2)(b) of the Act as self-employed earners)<sup>F7</sup>; and

- (g) for the purposes of section 12 of the Act <sup>F8</sup> and for the purposes of that section as modified by regulations 63 to 65, where an earner was a share fisherman when [<sup>F9</sup>the earner became entitled to pay Class 2 contributions], any reference in section 12 to an ordinary contribution, and any reference in those regulations to the weekly applicable rate of a contribution, shall be a reference to the rate of Class 2 contributions prescribed for a share fisherman.

#### Textual Amendments

- F1** Words in reg. 125(b) substituted (6.4.2024) by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), regs. 1(1), **6(6)(a)** (with reg. 1(4))
- F2** Words in reg. 125(c) inserted (14.12.2022 with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\)](#), regs. 1, **9**
- F3** Words in reg. 125(c) substituted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para. 33(1)** (with Sch. 1 para. 33(2))
- F4** Words in reg. 125(c) substituted (6.4.2024) by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), regs. 1(1), **6(6)(b)** (with reg. 1(4))
- F5** Sum in Reg. 125(c) substituted (6.4.2023) by [The Social Security \(Contributions\) \(Re-rating\) Consequential Amendment Regulations 2023 \(S.I. 2023/330\)](#), art. 1(2), **reg. 2**
- F6** Section 16 was amended by paragraph 16 of Schedule 3, and Schedule 10, to the Transfer Act.
- F7** Section 18 was amended by paragraph 7 of Schedule 1 to the Transfer Act, paragraph 18 of Schedule 3 to that Act and article 4 of [S.I. 2000/755](#).
- F8** Section 12 was amended by paragraph 13 of Schedule 3 and paragraph 3 of Schedule 9 to the Transfer Act.
- F9** Words in reg. 125(g) substituted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **16**

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 125.