#### STATUTORY INSTRUMENTS

## 2001 No. 1004

# The Social Security (Contributions) Regulations 2001

#### PART 5

EXCEPTION FROM LIABILITY FOR CLASS 2 CONTRIBUTIONS, PROVISIONS ABOUT CLASS 3 CONTRIBUTIONS, AND REALLOCATION AND REFUND OF CONTRIBUTIONS (OTHER THAN CLASS 4)

### [F1Class 3 contributions: tax years 1996-97 to 2001-02

**50A.**—(1) This regulation applies to Class 3 contributions payable in respect of the tax years 1996-97 to 2001-02 ("the relevant years").

- (2) If a person ("the contributor")—
  - (a) was entitled to pay a Class 3 contribution in respect of any of the relevant years under regulation 48, 146(2)(b) or 147;
  - (b) had not, before the coming into force of these Regulations, paid that contribution; and
  - (c) had not, before 1st November 2003, received notice—
    - (i) in the case of a contributor in Great Britain, from the Department for Work and Pensions, the former Department of Social Security or the Board, or
    - (ii) in the case of a contributor in Northern Ireland, from the Department for Social Development, the former Department for Health and Social Services for Northern Ireland or the Board,

that he was entitled to pay a Class 3 contribution for that relevant year;

he may pay the contribution within the period specified in paragraph (3).

- (3) The period within which the contribution may be paid is the period beginning with the coming into force of these Regulations and ending—
  - (a) in the case of a contributor who has reached or will reach pensionable age before 24th October 2004, on 5th April 2010; and
  - (b) in the case of a contributor who will reach pensionable age on or after 24th October 2004, on 5th April 2009.
  - (4) Nothing in this regulation limits the application of [F2regulation 50 or 50B].]

#### **Textual Amendments**

- F1 Reg. 50A inserted (17.5.2004) by The Social Security (Contributions) (Amendment No. 3) Regulations 2004 (S.I. 2004/1362), regs. 1(1), 4
- **F2** Words in reg. 50A(4) substituted (1.10.2007) by The Social Security (Contributions) (Amendment No. 8) Regulations 2007 (S.I. 2007/2520), regs. 1, 5

Changes to legislation:
There are currently no known outstanding effects for the The Social Security (Contributions)
Regulations 2001, Section 50A.