

## 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)

##### [<sup>F1</sup>Class 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 [<sup>F2</sup>regulation 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.