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STATUTORY INSTRUMENTS

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**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 2006-07 to 2015-16: unavailability of pension statements  
2013-14 to 2016-17**

**50C.**—(1) This regulation applies to Class 3 contributions payable in respect of one or more of the tax years 2006-07 to 2015-16 (“the relevant contribution years”).

(2) Paragraph (3) applies if a person (“the contributor”)—

- (a) was entitled under regulation 48, 146(2)(b) or 147(1)(b) to pay a Class 3 contribution in respect of one or more of the relevant contribution years;
- (b) had not, before the coming into force of this regulation, paid that contribution; and
- (c) will reach pensionable age on or after 6th April [<sup>F2</sup>2016].

(3) The contributor may pay a Class 3 contribution under this regulation, in respect of any of the relevant contribution years, within the period specified in paragraph (4).

(4) The period within which the contribution may be paid is the period beginning on 6th April 2013 and ending on [<sup>F3</sup>5th April 2025].

(5) Notwithstanding section 13(6) of the Act, the amount of a Class 3 contribution payable under this regulation shall be—

- (a) in respect of contribution years 2006-07 to 2009-10, the amount payable in relation to tax year 2012-13; or
- (b) in respect of contribution years 2010-11 to 2015-16, the amount payable in the contribution year to which the payment relates.

(6) Paragraph (5) does not apply to a Class 3 contribution paid on or after 6th April 2019.

[  
<sup>F4</sup>(6A) Notwithstanding section 13(6) of the Act, the amount of a Class 3 contribution payable under this regulation, which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.]

(7) Nothing in this regulation limits the application of regulations 50, 50A and 50B.]

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**Changes to legislation:** The Social Security (Contributions) Regulations 2001, Section 50C is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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**Textual Amendments**

- F1** Reg. 50C inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **35**
- F2** Word in reg. 50C(2)(c) substituted (18.4.2013) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2013 \(S.I. 2013/718\)](#), regs. 1, **2(2)**
- F3** Words in reg. 50C(4) substituted (26.7.2023) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2023 \(S.I. 2023/751\)](#), regs. 1, **2(2)**
- F4** Reg. 50C(6A) inserted (5.4.2023) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2023 \(S.I. 2023/309\)](#), regs. 1, **3(2)**

**Modifications etc. (not altering text)**

- C1** Reg. 50C(4) modified (18.4.2013) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2013 \(S.I. 2013/718\)](#), regs. 1, **3**

**Changes to legislation:**

The Social Security (Contributions) Regulations 2001, Section 50C is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 Pt. 10 para. 31 and cross-heading inserted by [S.I. 2024/822 reg. 2](#)