
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 7

**COLLECTION OF CONTRIBUTIONS (OTHER THAN
CLASS 4 CONTRIBUTIONS) AND RELATED MATTERS**

[^{F1}Notification of commencement or cessation of payment of Class 2 or Class 3 contributions on or after 6th April 2009 [^{F2}but before 6th April 2015]

87A.—(1) A person (P) to whom paragraph (2) applies shall immediately notify the relevant date to HMRC in writing or by such means of electronic communications as may be approved.

(2) This paragraph applies where P on or after 6th April 2009 [^{F3}but before 6th April 2015]—

- (a) becomes, or ceases to be, liable to pay a Class 2 contribution;
- (b) becomes, or ceases to be, entitled to pay a Class 2 contribution although not liable to do so; or
- (c) is entitled to pay a Class 3 contribution and wishes either to do so or to cease doing so.

(3) In paragraph (1) “the relevant date” means—

- (a) in relation to a person to whom paragraph (2)(a) applies, the date on which P commences or ceases to be a self-employed earner;
- (b) in relation to a person to whom paragraph (2)(b) or (c) applies, the date on which P wishes to commence or cease paying either Class 2 or Class 3 contributions, as the case may be.

(4) P is to be treated as having immediately notified HMRC in accordance with paragraph (1) if P has notified HMRC within such further time, if any, as HMRC may allow.]

Textual Amendments

- F1** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F2** Words in reg. 87A(2) heading inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **10**
- F3** Words in reg. 87A(2) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **10**

Status:

Point in time view as at 14/12/2022.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 87A.