
STATUTORY INSTRUMENTS

2001 No. 769

The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001

[^{F1}Treatment for the purpose of any contributory benefit of Class 2 contributions treated as paid where relevant profits notified late

4A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies to a person if—

- (a) the person has relevant profits for a tax year of, or exceeding, the small profits threshold, and
- (b) the person has not made a relevant profits return for that tax year by the date on which the return is required to be made.

(2) The Class 2 contributions that the person is treated as having actually paid for the tax year (as a result of section 11(5B) of the Act) are to be treated as having been paid on the day on which a relevant profits return for the tax year is made.

(3) For the purposes of this regulation—

“relevant profits” has the meaning given by section 11(3) of the Act;

“relevant profits return” in relation to a tax year means—

- (a) a return under section 8 of the Taxes Management Act 1970 that includes relevant profits for that tax year, or
- (b) a notification to His Majesty’s Revenue and Customs of relevant profits for that tax year that is required by, and made in accordance with, any other enactment.]

Textual Amendments

- F1** [Reg. 4A](#) inserted (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), **2(4)** (with reg. 1(3))

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001, Section 4A.