

---

STATUTORY INSTRUMENTS

---

**2014 No. 2746**

**The Social Security Class 3A Contributions  
(Amendment) Regulations 2014**

**Amendment of the Social Security Contributions and Benefits Act 1992**

**2.** For section 14A(1) of the Social Security Contributions and Benefits Act 1992 (Class 3A contributions in return for units of additional pension) substitute—

“(1) An eligible person is entitled to pay a Class 3A contribution before the cut-off date, in return for a unit of additional pension.

(1A) The cut-off date is—

- (a) 5th April 2017, or
- (b) if later the end of the 30-day period beginning with the day on which the person is sent information about Class 3A contributions by Her Majesty’s Revenue and Customs in response to a request made before 6th April 2017.”.