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STATUTORY INSTRUMENTS

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**2014 No. 2746**

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

**Amendment of the Social Security (Contributions) Regulations 2001**

- 4.—(1) The Social Security (Contributions) Regulations 2001<sup>(1)</sup> are amended as follows.  
(2) After regulation 56 (return of precluded Class 3 contributions) insert—

**“Repayment of Class 3A contributions**

**56A.**—(1) Where a Class 3A contribution has been paid, the contribution shall be repaid if one or more of the following conditions are satisfied—

- (a) the person who paid the contribution (“the contributor”) dies within the period of 90 days beginning with the date of payment of the contribution, or
- (b) the contributor makes an application to HMRC<sup>(2)</sup> for repayment within the period of 90 days beginning with the date of payment of the contribution.

(2) Where a Class 3A contribution is repaid, any amounts received under section 45(1)(b) or (2)(e)<sup>(3)</sup> of the Act<sup>(4)</sup> in return for that contribution shall be deducted from the repayment.”.

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(1) [S.I. 2001/1004](#), amended by [S.I. 2009/600](#); there are other amending instruments but none are relevant.

(2) HMRC is defined in regulation 1(2) of the Social Security (Contributions) Regulations 2001. The definition was inserted by regulation 3 of [S.I. 2009/600](#).

(3) Section 45(1)(b) and (2)(e) were inserted by paragraph 7 of Schedule 15 to the Pensions Act 2014.

(4) The Act is defined in regulation 1(2) of the Social Security (Contributions) Regulations 2001.