
STATUTORY INSTRUMENTS

2015 No. 478

**The Social Security (Miscellaneous
Amendments No. 2) Regulations 2015**

PART 1

Amendment of the Social Security (Contributions) Regulations 2001

14. After regulation 90 insert—

“Class 2 contributions - maternity allowance

90ZA.—(1) This regulation applies in connection with maternity allowance under section 35 or 35B(1) of the Act.

(2) A person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year may pay a Class 2 contribution in respect of that week at any time in the period—

(a) beginning with that week; and

(b) ending with 31st January next following the end of the relevant tax year.

(3) Where a person pays a Class 2 contribution in accordance with paragraph (2)—

(a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6) of the Act, and

(b) the contribution is to be treated after the end of the tax year—

(i) if the person is liable under section 11(2) of the Act to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2) of the Act; or

(ii) otherwise, as a Class 2 contribution under section 11(6) of the Act.”