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STATUTORY INSTRUMENTS

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**2023 No. 309**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2023**

**Voluntary Class 2 and Class 3 contributions: tax years 2006-07 to 2015-16: extension of time for payment and computation of amount**

**3.—(1)** In regulations 50C(4) (Class 3 contributions) and 61B(4) (voluntary Class 2 contributions) for “5th April 2023” substitute “31st July 2023”.

(2) In regulation 50C, after paragraph (6) insert—

“(6A) Notwithstanding section 13(6) of the Act, the amount of a Class 3 contribution payable under this regulation, which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.”.

(3) In regulation 61B, after paragraph (6) insert—

“(6A) Notwithstanding section 12(3) of the Act, the amount of a Class 2 contribution payable under this regulation, which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.”.