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STATUTORY INSTRUMENTS

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**2023 No. 751**

**The Social Security (Contributions)  
(Amendment No. 4) Regulations 2023**

**Voluntary Class 2 and Class 3 contributions: tax years 2006-07 to 2017-18 extension of time for payment and tax years 2006-07 to 2022-23 computation of amount**

2.—(1) The Social Security (Contributions) Regulations 2001<sup>(1)</sup> are amended as follows.

(2) In regulations 50C(4) (Class 3 contributions), 61B(4) (voluntary Class 2 contributions) and 65BA(1) and (3)(b) (voluntary Class 2 and Class 3 contributions: extension of time for payment and computation of amount) for “31st July 2023” substitute “5th April 2025”.

(3) In regulation 65BA—

- (a) in paragraph (1), after “2016-17” insert “or 2017-18”,
- (b) in paragraph (4), after sub-paragraph (a) insert—

“<sup>(aa)</sup> the amount of a Class 3 contribution payable in respect of tax year 2021-22 shall be the amount payable in relation to tax year 2021-22,” and

- (c) in the heading, for “tax year 2016-17” substitute “tax years 2016-17 and 2017-18” and for “2021-22” substitute “2022-23”.