
STATUTORY INSTRUMENTS

2024 No. 377

**The Social Security (Class 2 National Insurance Contributions)
(Consequential Amendments and Savings) Regulations 2024**

Part 2

**Consequential provision: Class 2 National
Insurance contributions increase of threshold**

Treatment of certain Class 2 contributions for the purposes of entitlement to contributory benefits (Great Britain)

2.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(1) are amended as follows.

(2) In regulation 1(2), in the definition of “due date”, in paragraph (b) after “entitled to pay” insert “or is treated as having actually paid as a result of section 11(5B) of the Act(2)”.

(3) In regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions)—

(a) in paragraph (1) after “provisions of regulations” insert “4A and”,

(b) at the end of paragraph (1) omit “or”, and

(c) in paragraph (3)(a) after sub-paragraph (ii) insert “or

“(iii) following the year in respect of which the person is treated as having actually paid the contribution (as a result of section 11(5B) of the Act),”.

(4) After regulation 4 insert—

“Treatment for the purpose of any contributory benefit of Class 2 contributions treated as paid where relevant profits notified late

4A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies to a person if—

(a) the person has relevant profits for a tax year of, or exceeding, the small profits threshold, and

(b) the person has not made a relevant profits return for that tax year by the date on which the return is required to be made.

(2) The Class 2 contributions that the person is treated as having actually paid for the tax year (as a result of section 11(5B) of the Act) are to be treated as having been paid on the day on which a relevant profits return for the tax year is made.

(3) For the purposes of this regulation—

(1) [S.I. 2001/769](#); relevant amending instruments are [S.I. 2009/659](#), [2016/1145](#), [2022/1329](#).

(2) The meaning of “the Act” is given in regulation 1(2) of [S.I. 2001/769](#) and means the Social Security Contributions and Benefits Act 1992. Section 11(5B) was inserted by [S.I. 2022/1329](#).

“relevant profits” has the meaning given by section 11(3) of the Act⁽³⁾;

“relevant profits return” in relation to a tax year means—

- (a) a return under section 8 of the Taxes Management Act 1970⁽⁴⁾ that includes relevant profits for that tax year, or
- (b) a notification to His Majesty’s Revenue and Customs of relevant profits for that tax year that is required by, and made in accordance with, any other enactment.”.

Treatment of certain Class 2 contributions for the purposes of entitlement to contributory benefits (Northern Ireland)

3.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001⁽⁵⁾ are amended as follows.

(2) In regulation 1(2), in the definition “due date”, in paragraph (b) after “entitled to pay” insert “or is treated as having actually paid as a result of section 11(5B) of the Act⁽⁶⁾”.

(3) In regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions)—

- (a) in paragraph (1) after “provisions of regulations” insert “4A and”,
- (b) at the end of paragraph (1) omit “or”, and
- (c) in paragraph (3)(a) after sub-paragraph (ii) insert “or
 - “(iii) following the year in respect of which the person is treated as having actually paid the contribution (as a result of section 11(5B) of the Act),”.

(4) After regulation 4 insert—

“Treatment for the purpose of any contributory benefit of Class 2 contributions treated as paid where relevant profits notified late

4A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies to a person if—

- (a) the person has relevant profits for a tax year of, or exceeding, the small profits threshold, and
- (b) the person has not made a relevant profits return for that tax year by the date on which the return is required to be made.

(2) The Class 2 contributions that the person is treated as having actually paid for the tax year (as a result of section 11(5B) of the Act) are to be treated as having been paid on the day on which a relevant profits return for the tax year is made.

(3) For the purposes of this regulation—

“relevant profits” has the meaning given by section 11(3) of the Act⁽⁷⁾;

“relevant profits return” in relation to a tax year means—

- (a) a return under section 8 of the Taxes Management Act 1970 that includes relevant profits for that tax year, or

(3) Section 11(3) was substituted by paragraph 3 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5).

(4) 1970 c. 9.

(5) S.R. 2001 No. 102; relevant amending instruments are S.R. 2016 No. 409, S.I. 2022/1329.

(6) The meaning of “the Act” is given in regulation 1(2) of S.R. 2001 No. 102 and means the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). Section 11(5B) was inserted by S.I. 2022/1329.

(7) Section 11(3) was substituted by paragraph 12 of Schedule 1 to the National Insurance Contributions Act 2015.

- (b) a notification to His Majesty’s Revenue and Customs of relevant profits for that tax year that is required by, and made in accordance with, any other enactment.”.

Conditions as to residence or presence for being treated as having actually paid Class 2 contributions

4. In regulation 145(1) of the Social Security (Contributions) Regulations 2001⁽⁸⁾ (conditions as to residence or presence in Great Britain or Northern Ireland)—

- (a) in sub-paragraph (d)—
 - (i) after “Class 2 contributions” insert “or the application of section 11(5B) of the Act to a self-employed earner (self-employed earners treated as having actually paid Class 2 contributions for relevant purposes)”, and
 - (ii) after “such contributions are to be paid” insert “, or treated as having actually been paid,”, and
- (b) in sub-paragraph (e)(ii) after “Class 2 contributions” insert “or has been or will be treated as having actually paid Class 2 contributions (as a result of section 11(5B) of the Act)”.

⁽⁸⁾ [S.I. 2001/1004](#); amended by [S.I. 2012/817](#).