

*This Statutory Instrument has been made in consequence of a defect in S.I. 2022/1329 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2024 No. 377**

**SOCIAL SECURITY**

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

<i>Made - - - -</i>	<i>14th March 2024</i>
<i>Laid before Parliament</i>	<i>15th March 2024</i>
<i>Coming into force - -</i>	<i>6th April 2024</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 3, 4(4) and 5(2) of the National Insurance Contributions (Increase of Thresholds) Act 2022<sup>(a)</sup>, paragraph 5(1), (2)(a) and (3) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023<sup>(b)</sup> and section 175(3) and (4) of the Social Security Contributions and Benefits Act 1992<sup>(c)</sup>.

**PART 1**

**General**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 and come into force on 6th April 2024, subject to paragraph (2).

(2) Regulations 9 and 10 come into force immediately after the coming into force of paragraph 4(1) and (2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023.

(3) Part 2 has effect for the tax year 2022-23 and subsequent tax years.

(4) Parts 3 and 4 have effect for the tax year 2024-25 and subsequent tax years.

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(a) 2022 c. 16.

(b) 2023 c. 57.

(c) 1992 c. 4; section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

## 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(a) 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(b)”.

(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(c);

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

(a) a return under section 8 of the Taxes Management Act 1970(d) 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.”.

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

(b) 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.

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

(d) 1970 c. 9.

### **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(a) 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(b)”.

(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(c);

“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

(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(d) (conditions as to residence or presence in Great Britain or Northern Ireland)—

(a) in sub-paragraph (d)—

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

(b) 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.

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

(d) S.I. 2001/1004; amended by S.I. 2012/817.

- (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)”.

## PART 3

Consequential provision: removal of requirement to pay Class 2 contributions

### **Amendment of primary legislation: conditions as to residence or presence**

**5.—**(1) After section 1(6)(a) of the Social Security Contributions and Benefits Act 1992(a) (outline of contributory system, conditions as to residence and presence) insert—

“(aa) be treated under section 11(5B) as having actually paid Class 2 contributions unless he fulfils such conditions;”.

(2) After section 1(6)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) (outline of contributory system, conditions as to residence and presence) insert—

“(aa) be treated under section 11(5B) as having actually paid Class 2 contributions unless he fulfils such conditions;”.

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

**6.—**(1) The Social Security (Contributions) Regulations 2001(c) are amended as follows.

(2) In regulation 21 (annual maxima for those with more than one employment)—

(a) in paragraph (1)—

(i) at the end of sub-paragraph (a) omit “or”, and

(ii) omit sub-paragraph (b), and

(b) omit paragraph (4).

(3) In regulation 43 (exception from Class 2 contributions)—

(a) in paragraph (1) for “shall be excepted from paying” substitute “shall not be treated under section 11(5B) of the Act as having actually paid”, and

(b) in paragraph (3) for “is excepted from paying” substitute “is not treated as having actually paid”.

(4) In regulation 88 (notification of change of address)—

(a) for “A person liable to pay Class 2 contributions” substitute “A person to whom section 11(5B) of the Act (class 2 contributions treated as paid) applies”, and

(b) omit “(although not liable to do so)”.

(5) In regulation 100 (annual maximum of Class 4 contributions)—

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(a) section 1(6) was amended by paragraph 56(3) of Schedule 7 to the Social Security Act 1998 (c. 14).  
 (b) 1992 c. 7; section 1(6) was amended by paragraph 38(3) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506).  
 (c) S.I. 2001/1004; amended by paragraph 33(1) of Schedule 1 to the National Insurance Contributions Act 2015, paragraphs 2 and 3 of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023; relevant amending instruments are S.I. 2003/193, 2012/573, 2015/478, 2016/352, 2022/1329.

- (a) in paragraph (1)—
    - (i) in sub-paragraph (a) omit “or Class 2 contributions; or”, and
    - (ii) omit sub-paragraph (b),
  - (b) in paragraph (3)—
    - (i) omit Step Three,
    - (ii) in Step Four, in the opening words, for “Step Three” substitute “Step Two”, then omit “any Class 2 contributions and”, and
    - (iii) in Case 1 omit “(b) Class 2 contributions;”,
  - (c) omit paragraph (5), and
  - (d) in paragraph (6) for “(5)” substitute “(4)”.
- (6) In regulation 125 (share fishermen)—
- (a) in paragraph (b) for “as respects liability of a share fishermen to pay Class 2 contributions” substitute “as respects a share fisherman being treated as having actually paid Class 2 contributions under section 11(5B) of the Act (class 2 contributions treated as paid)”,
  - (b) in paragraph (c) for “section 11(2) and (6)” substitute “section 11(6)”.
- (7) In regulation 145(1) (conditions as to residence or presence in Great Britain or Northern Ireland) (as amended by regulation 4)—
- (a) in sub-paragraph (d)—
    - (i) omit “liability of a self-employed earner to pay Class 2 contributions or” substitute “as respects the application of section 11(5B) of the Act (self-employed earners treated as having actually paid Class 2 contributions for relevant purposes)”, and
    - (ii) after “such contributions are to be” omit “paid or”, and
  - (b) in sub-paragraph (e)(ii) after “Class 1” omit “or Class 2”.
- (8) In regulation 148C (application of the Act to certain persons outside the United Kingdom)—
- (a) in paragraph (1)(a) omit “liable under section 11(2) of the Act, or”,
  - (b) omit paragraph (3),
  - (c) omit paragraph (4), and
  - (d) in paragraph (6)—
    - (i) in sub-paragraph (a) for “section 11(2)” substitute “section 11(5B)”, and
    - (ii) in sub-paragraph (b) omit “liability or, as the case may be,”.

#### **Amendment of maternity allowance legislation**

**7.—(1)** In paragraph 7BB of Schedule 1 to the Social Security Contributions and Benefits Act 1992<sup>(a)</sup>—

- (a) in sub-paragraph (1) omit “either liable or”, and
- (b) in sub-paragraph (2)(b)—
  - (i) omit paragraph (i), and
  - (ii) in paragraph (ii) omit “otherwise,”.

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<sup>(a)</sup> Paragraph 7BB was inserted by paragraph 9(3) of Schedule 1 to the National Insurance Contributions Act 2015.

(2) In paragraph 7BB of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a)—

- (a) in sub-paragraph (1) omit “either liable or”, and
- (b) in sub-paragraph (2)(b)—
  - (i) omit paragraph (i), and
  - (ii) in paragraph (ii) omit “otherwise,”.

(3) In regulation 90ZA of the Social Security (Contributions) Regulations 2001(b)—

- (a) in paragraph (2) omit “liable or”, and
- (b) in paragraph (3)(b)—
  - (i) omit paragraph (i), and
  - (ii) in paragraph (ii) omit “otherwise,”.

### **Amendment of secondary legislation relating to contributory benefits and other entitlements**

**8.**—(1) In the Social Security (Credits) Regulations 1975(c)—

- (a) in regulation 7B(2)—
  - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
  - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
- (b) in regulation 7C(1)(b)—
  - (i) in paragraph (i) omit “be liable to pay, or would”, and
  - (ii) in paragraph (ii) for “liability to pay” substitute “being treated as having actually paid”.

(2) In the Social Security (Credits) Regulations (Northern Ireland) 1975(d)—

- (a) in regulation 7B(2)—
  - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
  - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
- (b) in regulation 7C(1)(b)—
  - (i) in paragraph (i) omit “be liable to pay, or would”, and
  - (ii) in paragraph (ii) for “liability to pay” substitute “being treated as having actually paid”.

(3) In regulation 39(2) of the Income Support (General) Regulations 1987(e) omit sub-paragraph (a).

(4) In regulation 39(2) of the Income Support (General) Regulations (Northern Ireland) 1987(f) omit sub-paragraph (a).

(5) In the Jobseeker’s Allowance Regulations 1996(g)—

- (a) in regulation 102—

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(a) Paragraph 7BB was inserted by paragraph 18(3) of Schedule 1 to the National Insurance Contributions Act 2015.

(b) S.I. 2001/1004; relevant amending instruments are S.I. 2015/478, 2022/1329.

(c) S.I. 1975/556; relevant amending instruments are S.I. 1991/2772, 1995/2558, 2016/1145, 2022/1329.

(d) S.R. 1975 No. 113; relevant amending instruments are S.R. 1991 No. 528, 2003 No. 195, 2016 No. 409, S.I. 2022/1329.

(e) S.I. 1987/1967; relevant amending instruments are S.I. 1993/2119, 2015/478, 2022/1329.

(f) S.R. 1987 No. 459; relevant amending instruments are S.R. 1993 No. 373, 2015 No. 163, S.I. 2022/1329.

(g) S.I. 1996/207; relevant amending instruments are S.I. 2013/2536, 2015/478, 2016/233, 2022/1329.

- (i) in paragraph (3) omit sub-paragraph (a), and
  - (ii) in paragraph (4) omit sub-paragraph (a);
- (b) in regulation 163(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act.”.
- (6) In the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(a)—
  - (a) in regulation 102—
    - (i) in paragraph (3) omit sub-paragraph (a), and
    - (ii) in paragraph (4) omit sub-paragraph (a);
  - (b) in regulation 163(4)(e) omit “the amount specified in section 11(4)(a) of the Benefits Act.”.
- (7) In regulation 14(2) of the Social Security Benefit (Computation of Earnings) Regulations 1996(b) omit sub-paragraph (a).
- (8) In regulation 14(2) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(c) omit sub-paragraph (a).
- (9) In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001—
  - (a) in regulation 1(2), in the definition of “due date”, in paragraph (b) omit “liable or”, and
  - (b) in regulation 7—
    - (i) in paragraph (1)(a) for “section 11(2) or (6)” substitute “section 11”,
    - (ii) in paragraph (2) omit “liable or”, and
    - (iii) in paragraph (3)(a) omit “liable or”.
- (10) In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001—
  - (a) in regulation 1(2), in the definition of “due date”, in paragraph (b) omit “liable or”, and
  - (b) in regulation 7—
    - (i) in paragraph (1)(a) for “section 11(2) or (6)” substitute “section 11”,
    - (ii) in paragraph (2) omit “liable or”, and
    - (iii) in paragraph (3)(a) omit “liable or”.
- (11) In the Housing Benefit Regulations 2006(d)—
  - (a) in regulation 34(c)—
    - (i) after “Class 1 contributions under the Act,” insert “or”, and
    - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
  - (b) in regulation 39(2) omit sub-paragraph (a).
- (12) In the Housing Benefit Regulations (Northern Ireland) 2006(e)—
  - (a) in regulation 31(c)—
    - (i) after “Class 1 contributions under the Act,” insert “or”, and

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(a) S.R. 1996 No. 198; relevant amending instruments are S.R. 2017 No. 116, S.I. 2022/1329.  
 (b) S.I. 1996/2745; relevant amending instruments are S.I. 1999/3178, 2015/478, 2022/1329.  
 (c) S.R. 1996 No. 520; relevant amending instruments are S.R. 1999 No. 472, S.I. 2015/478, 2022/1329.  
 (d) S.I. 2006/213; relevant amending instruments are S.I. 2014/213, 2015/478, 2022/1329.  
 (e) S.R. 2006 No. 405; relevant amending instruments as S.R. 2015 No. 163, 2016 No. 230, S.I. 2022/1329.

- (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
- (b) in regulation 36(2) omit sub-paragraph (a).
- (13) In the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(a)—
  - (a) in regulation 34(c)—
    - (i) after “Class 1 contributions under that Act,” insert “or”, and
    - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
  - (b) in regulation 40(2) omit sub-paragraph (a).
- (14) In the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(b)—
  - (a) in regulation 32(c)—
    - (i) after “Class 1 contributions under the Act,” insert “or”, and
    - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
  - (b) in regulation 38(2) omit sub-paragraph (a).
- (15) In regulation 99(3) of the Employment and Support Allowance Regulations 2008(c) omit sub-paragraph (a).
- (16) In regulation 99(3) of the Employment and Support Allowance Regulations (Northern Ireland) 2008 (d) omit sub-paragraph (a).
- (17) In the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(e)—
  - (a) in paragraph 28(c) of Schedule 1—
    - (i) after “Class 1 contributions under that Act,” insert “or”, and
    - (ii) omit “or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)”;
  - (b) in paragraph 30(3) omit paragraph (a).
- (18) In regulation 38(2) of the Council Tax Reduction (Scotland) Regulations 2012(f) omit sub-paragraph (a).
- (19) In regulation 37(2) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(g) omit sub-paragraph (a).
- (20) In the Jobseeker’s Allowance Regulations 2013(h)—
  - (a) in regulation 62—
    - (i) in paragraph (3) omit sub-paragraph (a), and
    - (ii) in paragraph (4) omit sub-paragraph (a);
  - (b) in regulation 73(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.

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(a) S.I. 2006/214; relevant amending instruments are S.I. 2014/213, 2015/478, 2022/1329.

(b) S.R. 2006 No. 406; relevant amending instruments are S.R. 2015 No. 163, 2016 No. 230, S.I. 2022/1329.

(c) S.I. 2008/794; relevant amending instruments are S.I. 2015/478, 2022/1329.

(d) S.R. 2008 No. 280; relevant amending instruments are S.R. 2015 No. 163, S.I. 2022/1329.

(e) S.I. 2012/2885; relevant amending instruments are S.I. 2014/3312, 2015/2041, 2022/1329.

(f) S.S.I. 2012/303; relevant amending instruments are S.S.I. 2016/81, S.I. 2022/1329.

(g) S.S.I. 2012/319; relevant amending instruments are S.S.I. 2016/81, S.I. 2022/1329.

(h) S.I. 2013/378; relevant amending instruments are S.I. 2015/478, 2016/233, 2022/1329.



(21) In regulation 84(3) of the Employment and Support Allowance Regulations 2013(a) omit sub-paragraph (a).

(22) In the State Pension Regulations 2015(b)—

(a) in regulation 30(1)—

(i) in sub-paragraph (b) omit “be liable to pay, or would”, and

(ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and

(b) in regulation 32(4)—

(i) in sub-paragraph (a) omit “would be liable to pay, or”, and

(ii) in sub-paragraph (b) for “liability to pay” substitute “being treated as having actually paid”.

(23) In the State Pension Regulations (Northern Ireland) 2015(c)—

(a) in regulation 30(1)—

(i) in sub-paragraph (b) omit “be liable to pay, or would”, and

(ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and

(b) in regulation 32(4)—

(i) in sub-paragraph (a) omit “would be liable to pay, or”, and

(ii) in sub-paragraph (b) for “liability to pay” substitute “being treated as having actually paid”.

(24) In the Jobseeker’s Allowance Regulations (Northern Ireland) 2016(d)—

(a) in regulation 62—

(i) in paragraph (3) omit sub-paragraph (a), and

(ii) in paragraph (4) omit sub-paragraph (a);

(b) in regulation 73(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.

(25) In regulation 84(3) of the Employment and Support Allowance Regulations (Northern Ireland) 2016(e) omit sub-paragraph (a).

## PART 4

### Savings provision

#### **Savings for the purpose of making a return of relevant profits (Great Britain)**

9. After section 11 of the Social Security Contributions and Benefits Act 1992(f) (Class 2 contributions) insert—

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(a) S.I. 2013/379; relevant amending instruments are S.I. 2015/478, 2022/1329.

(b) S.I. 2015/173; relevant amending instruments are S.I. 2016/240, 2022/1329.

(c) S.R. 2015 No. 315; relevant amending instruments are S.R. 2016 No. 100, S.I. 2022/1329.

(d) S.R. 2016 No. 218; relevant amending instruments are S.R. 2017 No. 116, S.I. 2022/1329.

(e) S.R. 2016 No. 219; amended by S.I. 2022/1329; there are other amending instruments but none is relevant.

(f) The existing section 11A of that Act is repealed by paragraph 4(1) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).

**“11A Relevant profits to be included in self assessment tax return**

- (1) Part 2 (returns) of the Taxes Management Act 1970<sup>(a)</sup> applies, with the necessary modifications, for the purpose of establishing whether an earner has relevant profits of, or exceeding, the small profits threshold for a tax year, as it applies for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment.
- (2) In this section “relevant profits” has the meaning it has in section 11 (Class 2 contributions).”.

**Savings for the purpose of making a return of relevant profits (Northern Ireland)**

**10.** After section 11 of the Social Security Contributions and Benefits Act (Northern Ireland) 1992<sup>(b)</sup> (Class 2 contributions) insert—

**“11A Relevant profits to be included in self assessment tax return**

- (1) Part 2 (returns) of the Taxes Management Act 1970 applies, with the necessary modifications, for the purpose of establishing whether an earner has relevant profits of, or exceeding, the small profits threshold for a tax year, as it applies for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment.
- (2) In this section “relevant profits” has the meaning it has in section 11 (Class 2 contributions).”.

*Mike Wood  
Scott Mann*

14th March 2024

Two of the Lords Commissioners of His Majesty's Treasury

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<sup>(a)</sup> 1970 c. 9.

<sup>(b)</sup> The existing section 11A of that Act is repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make consequential provisions and savings following the introduction of treating self-employed earners with profits at or above the small profits threshold as having actually paid Class 2 National Insurance contributions (NICs) and removal of liability to pay Class 2 NICs.

Regulation 1 provides for citation, commencement and effect. Part 2 of these Regulations has effect for the tax year 2022-23 and subsequent tax years. Authority for the retrospective effect is given by section 3(2)(b) and 4(4) of the National Insurance Contributions (Increase of Thresholds) Act 2022 (c. 16).

Part 2 amends the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (S.I. 2001/769) and the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001 (S.R. 2001 No. 102). Where self-employed earners who are treated as having paid Class 2 NICs as a result of section 11(5B) of the Social Security Contributions and Benefits Act 1992 (c. 4) and the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (the “1992 Acts”), are late filing information on their profits with His Majesty’s Revenue and Customs (HMRC), they are treated as having paid Class 2 NICs on the date they file for the purpose of determining entitlement to contributory benefits. This has the effect of those contributions being treated as paid late for entitlement to contributory benefits. Part 2 also amends the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) to provide that the residence and presence conditions that needed to be met to be liable to pay Class 2 contributions also need to be met by a self-employed earner to be treated as having paid Class 2 NICs under section 11(5B) of the 1992 Acts.

Part 3 amends the 1992 Acts, the Social Security (Contributions) Regulations 2001 and legislation on eligibility to, and calculation of, contributory benefits and council tax reductions arising from Class 2 NICs. The amendments remove legislative references and provisions relating to liability to pay Class 2 NICs so that the legislation continues to work as intended.

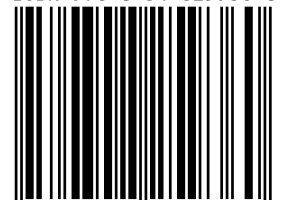
Part 4 saves some provisions of section 11A of the 1992 Acts which were repealed by the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57), to maintain the requirement for most self-employed earners with profits at or above the small profits threshold to file a Self Assessment Tax Return containing information on their profits so that HMRC can establish their eligibility to be treated as having actually paid Class 2 NICs under section 11(5B) of the 1992 Acts. A replacement section 11A is inserted into the 1992 Acts.

A Tax Information and Impact Note covering this instrument was published on 23rd November 2023 alongside the wider NICs rate changes announced at Autumn Statement 2023 and is available online at <https://www.gov.uk/government/publications/changes-to-national-insurance-contribution-s-from-6-january-2024/a-reduction-in-the-main-rates-of-primary-class-1-and-class-4-national-insurance-contributions-and-the-removal-of-the-requirement-to-pay-class-2-nation>. It remains an accurate summary of the impacts that apply to this instrument.

£8.14

<http://www.legislation.gov.uk/id/uksi/2024/377>

ISBN 978-0-34-825936-0



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