
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**

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⁽¹⁾ (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)”.