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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 24. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### REFORM OF CLASS 2 CONTRIBUTIONS

##### *SSC(TF)A 1999*

- 24 In section 4 (recovery of contributions where income tax recovery provisions not applicable)—
- (a) in paragraph (a), for “, Class 1B and Class 2” substitute “ and Class 1B ”;
  - (b) after paragraph (a) insert—
    - “(aa) those Class 2 contributions in relation to which—
      - (i) the regulations mentioned in paragraph (a), and
      - (ii) Part 6 of the Taxes Management Act 1970 (collection and recovery),do not apply.”.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 24.