
STATUTORY INSTRUMENTS

2008 No. 607

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2008**

Amendment of the Social Security (Contributions) Regulations 2001

3. After regulation 65B(1) insert—

“Late payment of voluntary Class 2 and 3 contributions for tax year 2005-06

65C.—(1) Paragraph (2) applies where a person who will reach pensionable age on or after 6th April 2010—

- (a) is entitled, but not liable, to pay a Class 2 or Class 3 contribution in respect of the tax year 2005-06; and
- (b) pays the contribution after the end of that year, but not later than 5th April 2012.

(2) Notwithstanding sections 12(3) and 13(6) of the Act, the amount of the contribution shall be calculated by reference to the weekly rate which would have been payable if it had been paid during the tax year 2005-06.”.