

## SCHEDULES

### SCHEDULE 1

#### REFORM OF CLASS 2 CONTRIBUTIONS

##### *SSCB(NI)A 1992*

- 18 (1) Schedule 1 (supplementary provisions) is amended as follows.
- (2) In paragraph 7B, omit sub-paragraph (7).
- (3) After paragraph 7BA insert—
- “7BB (1) Regulations may provide, in connection with maternity allowance under section 35 or 35B, for a person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year to be able to pay a Class 2 contribution in respect of that week at any time in the period—
- (a) beginning with that week, and
- (b) ending with a prescribed date.
- (2) The regulations may provide that where a person pays a Class 2 contribution in respect of a week in a tax year under the regulations—
- (a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6);
- (b) the contribution is to be treated, after the end of the tax year—
- (i) if the person is liable under section 11(2) to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2);
- (ii) otherwise, as a Class 2 contribution under section 11(6).
- (3) Regulations under this paragraph are to be made by the Treasury acting with the concurrence of the Department.”
- (4) In paragraph 8(1), omit paragraphs (j) and (k).