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STATUTORY INSTRUMENTS

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**2022 No. 1329**

**The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022**

**PART 3**

Consequential provision

**Maternity allowance etc: provision for making voluntary payment where later treated as paid**

7.—(1) Regulation 90ZA of the Social Security (Contributions) Regulations 2001<sup>(1)</sup> is amended as follows.

(2) In paragraph (2), in the words before subparagraph (a), after “contribution”, in the first place it occurs, insert “, or is or will be treated for relevant purposes as having actually paid a Class 2 contribution as a result of section 11(5B) of the Act,”.

(3) In paragraph (3)(b)(i) after “contribution”, in the first place it occurs, insert “, or is treated for relevant purposes as having actually paid a Class 2 contribution as a result of section 11(5B) of the Act,”.

(4) After paragraph (3) insert—

“(4) Where a person—

- (a) has paid a contribution in accordance with paragraph (2) in respect of a week in a tax year, and
- (b) is treated for relevant purposes as having actually paid a Class 2 contribution in respect of that week as a result of section 11(5B) of the Act,

the person may make an application to HMRC for the return of the contribution that was paid.

(5) An application under paragraph (4) must be made—

- (a) in such form and manner as HMRC may require, and
- (b) on or before 31st January next following the end of the tax year.

(6) On the making of an application under paragraph (4) HMRC must return the contribution that was paid.

(7) In this regulation “for relevant purposes” has the meaning given by section 11(5C) of the Act.”

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<sup>(1)</sup> S.I. 2001/1004, amended by S.I. 2015/478; there are other amending instruments but none is relevant.