

2023 No. 309

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 3)
Regulations 2023**

Made - - - - at 2.00 p.m. on 13th March 2023

Laid before Parliament 14th March 2023

Coming into force - - 5th April 2023

The Treasury make the following Regulations in exercise of the powers conferred by sections 1(6) and (7), 12(6), 13(1) and (7) and 175(3) of the Social Security Contributions and Benefits Act 1992(a) and sections 1(6) and (7), 12(6), 13(1) and (7) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations 2023 and come into force on 5th April 2023.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(c) are amended as follows.

Voluntary Class 2 and Class 3 contributions: tax years 2006-07 to 2015-16: extension of time for payment and computation of amount

3.—(1) In regulations 50C(4) (Class 3 contributions) and 61B(4) (voluntary Class 2 contributions) for “5th April 2023” substitute “31st July 2023”.

(2) In regulation 50C, after paragraph (6) insert—

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- (a) 1992 c. 4; section 1(6) was amended by paragraph 56 of Schedule 7 to the Social Security Act 1998 (c. 14); section 1(7) was inserted by paragraph 1 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”) so that the powers to make regulations in section 1(6) became exercisable by the Treasury; section 12(6) was amended by paragraph 13 of Schedule 3 to the Transfer Act, so that the power to make regulations became exercisable by the Treasury, and by paragraph 4(6) of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5) (“the NICA 2015”); section 13(1) and (7) was amended by paragraph 14 of Schedule 3 to the Transfer Act so that the powers to make regulations became exercisable by the Treasury; the amount of a Class 3 contribution in section 13(1) was amended for tax year 2020-21 by S.I. 2020/299 and for tax year 2022-23 by S.I. 2022/232.
- (b) 1992 c. 7; section 1(6) was amended by paragraph 38(3) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)); section 1(7) was inserted by paragraph 2 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order (S.I. 1999/671) (“the Transfer Order”) so that the powers to make regulations in section 1(6) became exercisable by the Treasury; section 12(6) was amended by paragraph 14 of Schedule 3 to the Transfer Order, so that the powers to make regulations became exercisable by the Treasury, and by paragraph 13(6) of the NICA 2015; section 13(1) and (7) was amended by paragraphs 15(2) and (4) of Schedule 3 to the Transfer Order so that the powers to make regulations became exercisable by the Treasury; the amount of a Class 3 contribution in section 13(1) was amended for tax year 2020-21 by S.I. 2020/299 and for tax year 2022-23 by S.I. 2022/232; section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.
- (c) S.I. 2001/1004; relevant amending instruments are S.I. 2007/2520, 2013/622, 2013/718, 2015/478.

“(6A) Notwithstanding section 13(6) of the Act, the amount of a Class 3 contribution payable under this regulation, which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.”.

(3) In regulation 61B, after paragraph (6) insert—

“(6A) Notwithstanding section 12(3) of the Act, the amount of a Class 2 contribution payable under this regulation, which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.”.

Voluntary Class 2 and Class 3 contributions: tax year 2016-17 extension of time for payment and tax years 2016-17 to 2021-22 computation of amount

4.—(1) After regulation 65B insert—

“Voluntary Class 2 and Class 3 contributions: tax year 2016-17 extension of time for payment and tax years 2016-17 to 2021-22 computation of amount

65BA.—(1) A person who is entitled, but not liable, to pay a Class 2 or Class 3 contribution in respect of tax year 2016-17 may pay the contribution on or before 31st July 2023.

(2) Notwithstanding sections 12(3) and 13(6) of the Act, the amount of a contribution payable under paragraph (1), which is paid on or after 6th April 2023, shall be the amount payable in relation to tax year 2022-23.

(3) Paragraph (4) applies to a Class 2 or Class 3 contribution which—

- (a) a person is entitled, but not liable, to pay,
- (b) is paid during the period beginning on 6th April 2023 and ending on 31st July 2023, and
- (c) when paid during that period, would fall to be computed in accordance with section 12(3) or 13(6) of the Act.

(4) Where this paragraph applies, notwithstanding sections 12(3) and 13(6) of the Act—

- (a) the amount of a Class 3 contribution payable in respect of tax year 2020-21 shall be the amount payable in relation to tax year 2020-21,
- (b) the amount of a Class 2 contribution payable in respect of tax year 2021-22 shall be the amount payable in relation to tax year 2021-22, and
- (c) the amount of any other contribution to which this paragraph applies shall be the amount payable in relation to tax year 2022-23.”.

(2) In regulation 48(3)(b) (time limit for payment of Class 3 contributions) for “and 50C” substitute “, 50C and 65BA(1)”.

*Scott Mann
Andrew Stephenson*

At 2.00 p.m. on 13th March 2023 Two of the Lords Commissioners of His Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

Regulation 3 extends the deadline for payment of voluntary Class 2 and Class 3 National Insurance contributions (“NICs”) in respect of tax years 2006-07 to 2015-16, from 5th April 2023 to 31st July 2023. It also provides that NICs paid up to that extended deadline will be payable at the amount payable in relation to tax year 2022-23 (which is the same amount which would have applied if they had been paid during tax year 2022-23 before the deadline was extended).

Regulation 4 provides that the deadline for payment of voluntary Class 2 and Class 3 NICs in respect of tax year 2016-17 is also extended from 5th April 2023 to 31st July 2023 and that the amount payable until that date is the amount payable in relation to tax year 2022-23. It also provides that any voluntary Class 2 and Class 3 NICs for tax years from 2017-18 to 2021-22, which would be payable at a higher amount between 6th April 2023 and 31st July 2023 (as a result of the application of section 12(3) or 13(6) of the Social Security Contributions and Benefits Act 1992 (c. 4) or the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)) are payable at the amount which would have applied if they had been paid during tax year 2022-23 before the deadline was extended.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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