

2023 No. 751

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)
Regulations 2023**

<i>Made</i> - - - -	<i>4th July 2023</i>
<i>Laid before Parliament</i>	<i>5th July 2023</i>
<i>Coming into force</i> - -	<i>26th July 2023</i>

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. 4) Regulations 2023 and come into force on 26th July 2023.

Voluntary Class 2 and Class 3 contributions: tax years 2006-07 to 2017-18 extension of time for payment and tax years 2006-07 to 2022-23 computation of amount

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

(2) In regulations 50C(4) (Class 3 contributions), 61B(4) (voluntary Class 2 contributions) and 65BA(1) and (3)(b) (voluntary Class 2 and Class 3 contributions: extension of time for payment and computation of amount) for “31st July 2023” substitute “5th April 2025”.

(3) In regulation 65BA—

(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, for tax year 2021-22 by S.I. 2021/157 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 paragraph 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, for tax year 2021-22 by S.I. 2021/157 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, 2023/309.

- (a) in paragraph (1), after “2016-17” insert “or 2017-18”,
- (b) in paragraph (4), after sub-paragraph (a) insert—
 - “(aa) the amount of a Class 3 contribution payable in respect of tax year 2021-22 shall be the amount payable in relation to tax year 2021-22,”, and
- (c) in the heading, for “tax year 2016-17” substitute “tax years 2016-17 and 2017-18” and for “2021-22” substitute “2022-23”.

*Stuart Anderson
Amanda Solloway*

4th July 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 2 extends the deadlines for payment of voluntary Class 2 and Class 3 National Insurance contributions (“NICs”) in respect of tax years 2006-07 to 2017-18. For tax years 2006-07 to 2016-17 the deadline was 31st July 2023 and is now 5th April 2025. For the tax year 2017-18 the deadline was 5th April 2024 and is now 5th April 2025. Regulation 2 also maintains the rates for voluntary Class 2 and Class 3 NICs payable in respect of tax years 2006-07 to 2022-23 until 5th April 2025. Until that date they are payable at the rates at which they were payable during tax year 2022-23.

A Tax Information and Impact Note covering this instrument was published on 24th March 2023 and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

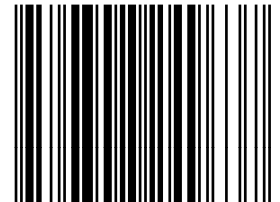
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