
STATUTORY INSTRUMENTS

2024 No. 377

**The Social Security (Class 2 National Insurance Contributions)
(Consequential Amendments and Savings) Regulations 2024**

Part 3

Consequential provision: removal of requirement to pay Class 2 contributions

Amendment of primary legislation: conditions as to residence or presence

5.—(1) After section 1(6)(a) of the Social Security Contributions and Benefits Act 1992(1) (outline of contributory system, conditions as to residence and presence) insert—

“(aa) be treated under section 11(5B) as having actually paid Class 2 contributions unless he fulfils such conditions;”.

(2) After section 1(6)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) (outline of contributory system, conditions as to residence and presence) insert—

“(aa) be treated under section 11(5B) as having actually paid Class 2 contributions unless he fulfils such conditions;”.

Amendment of the Social Security (Contributions) Regulations 2001

6.—(1) The Social Security (Contributions) Regulations 2001(3) are amended as follows.

(2) In regulation 21 (annual maxima for those with more than one employment)—

(a) in paragraph (1)—

(i) at the end of sub-paragraph (a) omit “or”, and

(ii) omit sub-paragraph (b), and

(b) omit paragraph (4).

(3) In regulation 43 (exception from Class 2 contributions)—

(a) in paragraph (1) for “shall be excepted from paying” substitute “shall not be treated under section 11(5B) of the Act as having actually paid”, and

(b) in paragraph (3) for “is excepted from paying” substitute “is not treated as having actually paid”.

(4) In regulation 88 (notification of change of address)—

(a) for “A person liable to pay Class 2 contributions” substitute “A person to whom section 11(5B) of the Act (class 2 contributions treated as paid) applies”, and

(1) section 1(6) was amended by paragraph 56(3) of Schedule 7 to the Social Security Act 1998 (c. 14).

(2) 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).

(3) S.I. 2001/1004; amended by paragraph 33(1) of Schedule 1 to the National Insurance Contributions Act 2015, paragraphs 2 and 3 of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023; relevant amending instruments are S.I. 2003/193, 2012/573, 2015/478, 2016/352, 2022/1329.

- (b) omit “(although not liable to do so)”.
- (5) In regulation 100 (annual maximum of Class 4 contributions)—
 - (a) in paragraph (1)—
 - (i) in sub-paragraph (a) omit “or Class 2 contributions; or”, and
 - (ii) omit sub-paragraph (b),
 - (b) in paragraph (3)—
 - (i) omit Step Three,
 - (ii) in Step Four, in the opening words, for “Step Three” substitute “Step Two”, then omit “any Class 2 contributions and”, and
 - (iii) in Case 1 omit “(b) Class 2 contributions;”,
 - (c) omit paragraph (5), and
 - (d) in paragraph (6) for “(5)” substitute “(4)”.
- (6) In regulation 125 (share fishermen)—
 - (a) in paragraph (b) for “as respects liability of a share fishermen to pay Class 2 contributions” substitute “as respects a share fisherman being treated as having actually paid Class 2 contributions under section 11(5B) of the Act (class 2 contributions treated as paid)”,
 - (b) in paragraph (c) for “section 11(2) and (6)” substitute “section 11(6)”.
- (7) In regulation 145(1) (conditions as to residence or presence in Great Britain or Northern Ireland) (as amended by regulation 4)—
 - (a) in sub-paragraph (d)—
 - (i) omit “liability of a self-employed earner to pay Class 2 contributions or” substitute “as respects the application of section 11(5B) of the Act (self-employed earners treated as having actually paid Class 2 contributions for relevant purposes)”, and
 - (ii) after “such contributions are to be” omit “paid or”, and
 - (b) in sub-paragraph (e)(ii) after “Class 1” omit “or Class 2”.
- (8) In regulation 148C (application of the Act to certain persons outside the United Kingdom)—
 - (a) in paragraph (1)(a) omit “liable under section 11(2) of the Act, or”,
 - (b) omit paragraph (3),
 - (c) omit paragraph (4), and
 - (d) in paragraph (6)—
 - (i) in sub-paragraph (a) for “section 11(2)” substitute “section 11(5B)”, and
 - (ii) in sub-paragraph (b) omit “liability or, as the case may be,”.

Amendment of maternity allowance legislation

- 7.—(1) In paragraph 7BB of Schedule 1 to the Social Security Contributions and Benefits Act 1992(4)—
- (a) in sub-paragraph (1) omit “either liable or”, and
 - (b) in sub-paragraph (2)(b)—
 - (i) omit paragraph (i), and
 - (ii) in paragraph (ii) omit “otherwise,”.

(4) Paragraph 7BB was inserted by paragraph 9(3) of Schedule 1 to the National Insurance Contributions Act 2015.

(2) In paragraph 7BB of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(5)—

- (a) in sub-paragraph (1) omit “either liable or”, and
- (b) in sub-paragraph (2)(b)—
 - (i) omit paragraph (i), and
 - (ii) in paragraph (ii) omit “otherwise,”.

(3) In regulation 90ZA of the Social Security (Contributions) Regulations 2001(6)—

- (a) in paragraph (2) omit “liable or”, and
- (b) in paragraph (3)(b)—
 - (i) omit paragraph (i), and
 - (ii) in paragraph (ii) omit “otherwise,”.

Amendment of secondary legislation relating to contributory benefits and other entitlements

8.—(1) In the Social Security (Credits) Regulations 1975(7)—

- (a) in regulation 7B(2)—
 - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
 - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
- (b) in regulation 7C(1)(b)—
 - (i) in paragraph (i) omit “be liable to pay, or would”, and
 - (ii) in paragraph (ii) for “liability to pay” substitute “being treated as having actually paid”.

(2) In the Social Security (Credits) Regulations (Northern Ireland) 1975(8)—

- (a) in regulation 7B(2)—
 - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
 - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
- (b) in regulation 7C(1)(b)—
 - (i) in paragraph (i) omit “be liable to pay, or would”, and
 - (ii) in paragraph (ii) for “liability to pay” substitute “being treated as having actually paid”.

(3) In regulation 39(2) of the Income Support (General) Regulations 1987(9) omit sub-paragraph (a).

(4) In regulation 39(2) of the Income Support (General) Regulations (Northern Ireland) 1987(10) omit sub-paragraph (a).

(5) In the Jobseeker’s Allowance Regulations 1996(11)—

- (a) in regulation 102—

(5) Paragraph 7BB was inserted by paragraph 18(3) of Schedule 1 to the National Insurance Contributions Act 2015.

(6) S.I. 2001/1004; relevant amending instruments are S.I. 2015/478, 2022/1329.

(7) S.I. 1975/556; relevant amending instruments are S.I. 1991/2772, 1995/2558, 2016/1145, 2022/1329.

(8) S.R. 1975 No. 113; relevant amending instruments are S.R. 1991 No. 528, 2003 No. 195, 2016 No. 409, S.I. 2022/1329.

(9) S.I. 1987/1967; relevant amending instruments are S.I. 1993/2119, 2015/478, 2022/1329.

(10) S.R. 1987 No. 459; relevant amending instruments are S.R. 1993 No. 373, 2015 No. 163, S.I. 2022/1329.

(11) S.I. 1996/207; relevant amending instruments are S.I. 2013/2536, 2015/478, 2016/233, 2022/1329.

- (i) in paragraph (3) omit sub-paragraph (a), and
 - (ii) in paragraph (4) omit sub-paragraph (a);
- (b) in regulation 163(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.
- (6) In the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(12)—
 - (a) in regulation 102—
 - (i) in paragraph (3) omit sub-paragraph (a), and
 - (ii) in paragraph (4) omit sub-paragraph (a);
 - (b) in regulation 163(4)(e) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.
- (7) In regulation 14(2) of the Social Security Benefit (Computation of Earnings) Regulations 1996(13) omit sub-paragraph (a).
- (8) In regulation 14(2) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(14) omit sub-paragraph (a).
- (9) In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001—
 - (a) in regulation 1(2), in the definition of “due date”, in paragraph (b) omit “liable or”, and
 - (b) in regulation 7—
 - (i) in paragraph (1)(a) for “section 11(2) or (6)” substitute “section 11”,
 - (ii) in paragraph (2) omit “liable or”, and
 - (iii) in paragraph (3)(a) omit “liable or”.
- (10) In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001—
 - (a) in regulation 1(2), in the definition of “due date”, in paragraph (b) omit “liable or”, and
 - (b) in regulation 7—
 - (i) in paragraph (1)(a) for “section 11(2) or (6)” substitute “section 11”,
 - (ii) in paragraph (2) omit “liable or”, and
 - (iii) in paragraph (3)(a) omit “liable or”.
- (11) In the Housing Benefit Regulations 2006(15)—
 - (a) in regulation 34(c)—
 - (i) after “Class 1 contributions under the Act,” insert “or”, and
 - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
 - (b) in regulation 39(2) omit sub-paragraph (a).
- (12) In the Housing Benefit Regulations (Northern Ireland) 2006(16)—
 - (a) in regulation 31(c)—
 - (i) after “Class 1 contributions under the Act,” insert “or”, and
 - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;

(12) S.R. 1996 No. 198; relevant amending instruments are S.R. 2017 No. 116, S.I. 2022/1329.

(13) S.I. 1996/2745; relevant amending instruments are S.I. 1999/3178, 2015/478, 2022/1329.

(14) S.R. 1996 No. 520; relevant amending instruments are S.R. 1999 No. 472, S.I. 2015/478, 2022/1329.

(15) S.I. 2006/213; relevant amending instruments are S.I. 2014/213, 2015/478, 2022/1329.

(16) S.R. 2006 No. 405; relevant amending instruments as S.R. 2015 No. 163, 2016 No. 230, S.I. 2022/1329.

- (b) in regulation 36(2) omit sub-paragraph (a).
- (13) In the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(17)—
 - (a) in regulation 34(c)—
 - (i) after “Class 1 contributions under that Act,” insert “or”, and
 - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
 - (b) in regulation 40(2) omit sub-paragraph (a).
- (14) In the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(18)—
 - (a) in regulation 32(c)—
 - (i) after “Class 1 contributions under the Act,” insert “or”, and
 - (ii) omit “or the amount specified in section 11(4)(a) of the Act (lower profits threshold in relation to Class 2 contributions)”;
 - (b) in regulation 38(2) omit sub-paragraph (a).
- (15) In regulation 99(3) of the Employment and Support Allowance Regulations 2008(19) omit sub-paragraph (a).
- (16) In regulation 99(3) of the Employment and Support Allowance Regulations (Northern Ireland) 2008 (20) omit sub-paragraph (a).
- (17) In the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(21)—
 - (a) in paragraph 28(c) of Schedule 1—
 - (i) after “Class 1 contributions under that Act,” insert “or”, and
 - (ii) omit “or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)”;
 - (b) in paragraph 30(3) omit paragraph (a).
- (18) In regulation 38(2) of the Council Tax Reduction (Scotland) Regulations 2012(22) omit sub-paragraph (a).
- (19) In regulation 37(2) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(23) omit sub-paragraph (a).
- (20) In the Jobseeker’s Allowance Regulations 2013(24)—
 - (a) in regulation 62—
 - (i) in paragraph (3) omit sub-paragraph (a), and
 - (ii) in paragraph (4) omit sub-paragraph (a);
 - (b) in regulation 73(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.

(17) S.I. 2006/214; relevant amending instruments are S.I. 2014/213, 2015/478, 2022/1329.

(18) S.R. 2006 No. 406; relevant amending instruments are S.R. 2015 No. 163, 2016 No. 230, S.I. 2022/1329.

(19) S.I. 2008/794; relevant amending instruments are S.I. 2015/478, 2022/1329.

(20) S.R. 2008 No. 280; relevant amending instruments are S.R. 2015 No. 163, S.I. 2022/1329.

(21) S.I. 2012/2885; relevant amending instruments are S.I. 2014/3312, 2015/2041, 2022/1329.

(22) S.S.I. 2012/303; relevant amending instruments are S.S.I. 2016/81, S.I. 2022/1329.

(23) S.S.I. 2012/319; relevant amending instruments are S.S.I. 2016/81, S.I. 2022/1329.

(24) S.I. 2013/378; relevant amending instruments are S.I. 2015/478, 2016/233, 2022/1329.

- (21) In regulation 84(3) of the Employment and Support Allowance Regulations 2013⁽²⁵⁾ omit sub-paragraph (a).
- (22) In the State Pension Regulations 2015⁽²⁶⁾—
- (a) in regulation 30(1)—
 - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
 - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
 - (b) in regulation 32(4)—
 - (i) in sub-paragraph (a) omit “would be liable to pay, or”, and
 - (ii) in sub-paragraph (b) for “liability to pay” substitute “being treated as having actually paid”.
- (23) In the State Pension Regulations (Northern Ireland) 2015⁽²⁷⁾—
- (a) in regulation 30(1)—
 - (i) in sub-paragraph (b) omit “be liable to pay, or would”, and
 - (ii) in sub-paragraph (c) for “liability to pay” substitute “being treated as having actually paid”, and
 - (b) in regulation 32(4)—
 - (i) in sub-paragraph (a) omit “would be liable to pay, or”, and
 - (ii) in sub-paragraph (b) for “liability to pay” substitute “being treated as having actually paid”.
- (24) In the Jobseeker’s Allowance Regulations (Northern Ireland) 2016⁽²⁸⁾—
- (a) in regulation 62—
 - (i) in paragraph (3) omit sub-paragraph (a), and
 - (ii) in paragraph (4) omit sub-paragraph (a);
 - (b) in regulation 73(4)(d) omit “the amount specified in section 11(4)(a) of the Benefits Act,”.
- (25) In regulation 84(3) of the Employment and Support Allowance Regulations (Northern Ireland) 2016⁽²⁹⁾ omit sub-paragraph (a).

⁽²⁵⁾ S.I. 2013/379; relevant amending instruments are S.I. 2015/478, 2022/1329.

⁽²⁶⁾ S.I. 2015/173; relevant amending instruments are S.I. 2016/240, 2022/1329.

⁽²⁷⁾ S.R. 2015 No. 315; relevant amending instruments are S.R. 2016 No. 100, S.I. 2022/1329.

⁽²⁸⁾ S.R. 2016 No. 218; relevant amending instruments are S.R. 2017 No. 116, S.I. 2022/1329.

⁽²⁹⁾ S.R. 2016 No. 219; amended by S.I. 2022/1329; there are other amending instruments but none is relevant.