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STATUTORY INSTRUMENTS

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**2024 No. 377**

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

**Part 1**

**General**

**Citation, commencement and effect**

**1.—(1)** These Regulations may be cited as the Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 and come into force on 6th April 2024, subject to paragraph (2).

(2) Regulations 9 and 10 come into force immediately after the coming into force of paragraph 4(1) and (2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023.

(3) Part 2 has effect for the tax year 2022-23 and subsequent tax years.

(4) Parts 3 and 4 have effect for the tax year 2024-25 and subsequent tax years.