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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 3**

Consequential provision: removal of requirement to pay Class 2 contributions

**Amendment of the Social Security (Contributions) Regulations 2001**

- 6.—**(1) The Social Security (Contributions) Regulations 2001<sup>(1)</sup> 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
  - (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

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<sup>(1)</sup> [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](#).

- (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,”.