
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 secondary legislation relating to contributory benefits and other entitlements

- 8.—(1)** In the Social Security (Credits) Regulations 1975(1)—
- (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(2)—
- (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(3) omit sub-paragraph (a).
- (4) In regulation 39(2) of the Income Support (General) Regulations (Northern Ireland) 1987(4) omit sub-paragraph (a).
- (5) In the Jobseeker’s Allowance Regulations 1996(5)—
- (a) in regulation 102—

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

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

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

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

(5) 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(6)—
 - (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(7) omit sub-paragraph (a).
- (8) In regulation 14(2) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(8) 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(9)—
 - (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(10)—
 - (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)”;

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

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

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

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

(10) 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(**11**)—
 - (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(**12**)—
 - (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(**13**) omit sub-paragraph (a).
- (16) In regulation 99(3) of the Employment and Support Allowance Regulations (Northern Ireland) 2008 (**14**) omit sub-paragraph (a).
- (17) In the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**15**)—
 - (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(**16**) omit sub-paragraph (a).
- (19) In regulation 37(2) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**17**) omit sub-paragraph (a).
- (20) In the Jobseeker’s Allowance Regulations 2013(**18**)—
 - (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,”.

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

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

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

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

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

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

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

(18) 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(**19**) omit sub-paragraph (a).
- (22) In the State Pension Regulations 2015(**20**)—
- (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(**21**)—
- (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(**22**)—
- (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(**23**) omit sub-paragraph (a).

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

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

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

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

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