

About the proposed changes

The government announced plans to collect Class 2 National Insurance contributions through Self Assessment. This change will enable most people to pay their tax and National Insurance at the same time.

You don't have to do anything right now. We just want you to be aware of some of the proposed changes to legislation from next year, and what this may mean for you. We'll give you more information when we send you your Class 2 National Insurance payment request in April 2015.

If you're required to make a Self Assessment tax return

The proposed changes for customers who fill in the self-employment and/or partnership pages on their tax return are as follows:

- in April 2015 - you'll receive your last Class 2 National Insurance payment request under the current collection process
- from April 2016 - any Class 2 National Insurance contributions due from 6 April 2015 will be collected together with your tax and Class 4 National Insurance contributions
- if your Self Assessment payments are up to date, and you'd prefer to spread the cost of your tax and National Insurance contributions, there'll be an option in Self Assessment to set up a budget payment plan. We'll give you more details how to do this nearer the time

If you're not required to make a Self Assessment tax return

You'll continue to get a separate payment request for your Class 2 National Insurance contributions. You'll get this once a year instead of twice a year.

More information

If legislation for the proposed changes is passed, we will give you more information nearer the time. Information will also be made available on www.gov.uk

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/hmrc/your-charter

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.