

Situation If You Are Looking To Pay Class 3 NICs in 2011/2012 Tax Year

Tax Year you are looking to pay	Your SPA is before 24 Oct 2004***		Your SPA is between 24 Oct 2004 to 6 Apr 2008		Your SPA is between 6 Apr 2008 and 6 Apr 2010				Your SPA is between 6 Apr 2010 and 6 Apr 2015				Your SPA is after 6 Apr 2015		
					You have 20 or more qualifying years		You have less than 20 qualifying years		You have 20 or more qualifying years		You have less than 20 qualifying years				
	Deadline	Cost (pw)	Deadline	Cost (pw)	Deadline	Cost (pw)	Deadline	Cost (pw)	Deadline	Cost (pw)	Deadline	Cost (pw)	Deadline	Cost (pw)	
1975	1976	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1976	1977	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1977	1978	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1978	1979	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1979	1980	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1980	1981	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1981	1982	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1982	1983	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1983	1984	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1984	1985	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1985	1986	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1986	1987	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1987	1988	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1988	1989	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1989	1990	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1990	1991	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1991	1992	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1992	1993	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1993	1994	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1994	1995	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1995	1996	Not Available	n/a	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	6 yrs from SPA	£12.60	Not Available	n/a	Not Available	n/a
1996	1997	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
1997	1998	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
1998	1999	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
1999	2000	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2000	2001	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2001	2002	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2002	2003	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2003	2004	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2004	2005	Too Late	n/a	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	6 yrs from SPA	£12.60	Too Late	n/a	Too Late	n/a
2005	2006	Not Available	n/a	Apr-12	£12.60	Apr-12	£12.60	Apr-12	£12.60	Apr-12	£7.35*	Apr-12	£7.35*	Apr-12	£7.35*
2006	2007	Not Available	n/a	Apr-13	£12.60	Apr-13	£12.60	Apr-13	£12.60	Apr-13	£12.60	Apr-13	£12.60	Apr-13	£12.60
2007	2008	Not Available	n/a	Apr-14	£12.60	Apr-14	£12.60	Apr-14	£12.60	Apr-14	£12.60	Apr-14	£12.60	Apr-14	£12.60
2008	2009	Not Available	n/a	Not Available	n/a	Apr-15	£12.60	Apr-15	£12.60	Apr-15	£12.60	Apr-15	£12.60	Apr-15	£12.60
2009	2010	Not Available	n/a	Not Available	n/a	Apr-16	£12.05	Apr-16	£12.05	Apr-16	£12.05**	Apr-16	£12.05**	Apr-16	£12.05**
2010	2011	Not Available	n/a	Not Available	n/a	Not Available	n/a	Not Available	n/a	Apr-17	£12.05***	Apr-17	£12.05***	Apr-17	£12.05***
2011	2012	Not Available	n/a	Not Available	n/a	Not Available	n/a	Not Available	n/a	Apr-18	£12.60	Apr-18	£12.60	Apr-18	£12.60

Notes: * The £7.35 per week rate is a special dispensation from HMRC for those who reach SPA on or after 6 April 2010.

** The cost of these years will rise in April 2012.

*** The cost of these years will rise in April 2013.

If your SPA is before 24 October 2004 it is too late for you to pay any voluntary NICs.