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**Changes to legislation:** There are currently no known outstanding effects for the Health and Social Care Levy (Repeal) Act 2022, Paragraph 7. (See end of Document for details)

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## SCHEDULE

### TRANSITIONAL AND CONSEQUENTIAL PROVISION

#### *Allocation of additional NICs in tax year 2022-23*

- 7 (1) Section 162 of the Social Security Administration Act 1992 (destination of national insurance contributions) has effect as if—
- (a) in subsection (5), in the words before paragraph (a), after “means” there were inserted “the sum of the product of the transitional rate and”,
  - (b) after that subsection there were inserted—

“(5ZA) In subsection (5) “the product of the transitional rate” means the amount estimated to be the aggregate of—

    - (a) so much of the total of primary Class 1 contributions as is attributable to the modifications made by—
      - (i) section 5(2)(a) of the Health and Social Care Levy Act 2021 (transitional rates of primary Class 1 Contributions for tax year 2022-23),
      - (ii) [paragraph 5](#) of the Schedule to the Health and Social Care Levy (Repeal) Act 2022, and
      - (iii) regulation 2 of the Social Security (Contributions) (Amendment No. 2) Regulations 2022,
    - (b) so much of the total of secondary Class 1 contributions as is attributable to the modifications made by section 5(2)(b) of the Health and Social Care Levy Act 2021 (transitional rate of secondary Class 1 Contributions for tax year 2022-23),
    - (c) so much of the total of Class 1A contributions as is attributable to the modifications made by—
      - (i) that section, and
      - (ii) [paragraph 1\(2\)](#) of the Schedule to the Health and Social Care Levy (Repeal) Act 2022 (transitional rate of Class 1A contributions for tax year 2022-23 other than contributions in respect of certain termination awards and sporting testimonial payments),
    - (d) so much of the total of Class 1B contributions as is attributable to the modifications made by [paragraph 3\(1\)](#) of that Schedule (transitional rate of Class 1B Contributions for tax year 2022-23), and
    - (e) so much of the total of Class 4 contributions as is attributable to the modifications made by [section 2\(2\)](#) of the Health and Social Care Levy (Repeal) Act 2022 (transitional rates of Class 4 Contributions for tax year 2022-23).”
  - (c) after subsection (5A) there were inserted—

“(5AA) For the purposes of determining what amounts are attributable to a provision mentioned in subsection (5A), ignore so much of any amount as is attributable to a modification made by the Health and Social Care Levy Act 2021, the Health and Social

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Care Levy (Repeal) Act 2022 or the Social Security (Contributions) (Amendment No. 2) Regulations 2022.”, and

(d) in subsection (6), after “subsections (5)” there were inserted “, (5ZA)”.

(2) Section 142 of the Social Security Administration (Northern Ireland) Act 1992 (destination of national insurance contributions) has effect as if—

(a) in subsection (5), in the words before paragraph (a), after “means” there were inserted “the sum of the product of the transitional rate and”,

(b) after that subsection there were inserted—

“(5ZA) In subsection (5) “the product of the transitional rate” means the amount estimated to be the aggregate of—

(a) so much of the total of primary Class 1 contributions as is attributable to the modifications made by—

(i) section 5(4)(a) of the Health and Social Care Levy Act 2021 (transitional rates of primary Class 1 Contributions for tax year 2022-23),

(ii) paragraph 5 of the Schedule to the Health and Social Care Levy (Repeal) Act 2022, and

(iii) regulation 2 of the Social Security (Contributions) (Amendment No. 2) Regulations 2022,

(b) so much of the total of secondary Class 1 contributions as is attributable to the modifications made by section 5(4) (b) of that Act (transitional rate of secondary Class 1 Contributions for tax year 2022-23),

(c) so much of the total of Class 1A contributions as is attributable to the modifications made by—

(i) that section, and

(ii) paragraph 1(3) of the Schedule to the Health and Social Care Levy (Repeal) Act 2022 (transitional rate of Class 1A contributions for tax year 2022-23 other than contributions in respect of certain termination awards and sporting testimonial payments),

(d) so much of the total of Class 1B contributions as is attributable to the modifications made by paragraph 3(2) of that Schedule (transitional rate of Class 1B Contributions for tax year 2022-23), and

(e) so much of the total of Class 4 contributions as is attributable to the modifications made by section 2(3) of the Health and Social Care Levy (Repeal) Act 2022 (transitional rates of Class 4 Contributions for tax year 2022-23).”.

(c) after subsection (5A) there were inserted—

“(5AA) For the purposes of determining what amounts are attributable to a provision mentioned in subsection (5A) ignore so much of any amount as is attributable to a modification made by the Health and Social Care Levy Act 2021, the Health and Social Care Levy (Repeal) Act 2022 or the Social Security (Contributions) (Amendment No. 2) Regulations 2022.”, and

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- (d) in subsection (6), after “subsections (5)” there were inserted “, (5ZA)”.
- (3) The modifications made by sub-paragraphs (1) and (2) have effect for the tax year 2022-23.
- (4) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) has effect as if in subsection (1) (b), after sub-paragraph (vii) there were inserted—  
“(viii) the repeal of the Health and Social Care Levy Act 2021.”
- (5) Section 145 of the Social Security Administration (Northern Ireland) Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) has effect as if in subsection (1)(b), after sub-paragraph (vi) there were inserted—  
“(vii) the repeal of the Health and Social Care Levy Act 2021.”
- (6) Section 167(1) of that Act (interpretation) has effect as if in the definition of “the Department”, after paragraph (b) there were inserted—  
“(c) in section 145 also includes the Department of Health, but only for purposes in connection with the repeal of the Health and Social Care Levy Act 2021;”.

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**Commencement Information**

**II** Sch. para. 7 in force at Royal Assent

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