

# National Insurance Contributions Act 2022

# CHAPTER 9

# NATIONAL INSURANCE CONTRIBUTIONS ACT 2022

# PART 1

# SECONDARY CLASS 1 CONTRIBUTIONS

# Special tax sites

- 1 Zero-rate contributions for employees at special tax sites: Great Britain
- 2 Applicable conditions
- 3 Applicable conditions: supplementary
- 4 Anti-avoidance
- 5 Zero-rate contributions for employees at special tax sites: Northern Ireland

# Veterans

- 6 Zero-rate contributions for armed forces veterans
- 7 Veteran conditions

# Upper secondary threshold

8 Upper secondary threshold for earnings

# Consequential amendment

9 Consequential amendment

# PART 2

#### CLASS 4 CONTRIBUTIONS

10 Treatment of self-isolation support scheme payments

#### PART 3

#### DISCLOSURE OF AVOIDANCE

#### 11 Disclosure of contributions avoidance arrangements

# PART 4

#### GENERAL

- 12 Regulations
- 13 Interpretation etc
- 14 Short title

#### **Changes to legislation:**

National Insurance Contributions Act 2022 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:** Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(4)(c) inserted by S.I. 2024/249 reg. 6