



# 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

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2022. (See end of Document for details)*

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### **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:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2022.