



# National Insurance Contributions Act 2022

## 2022 CHAPTER 9

### PART 1

#### SECONDARY CLASS 1 CONTRIBUTIONS

##### *Consequential amendment*

#### **9 Consequential amendment**

In the Finance Act 2016, in Part 6 (apprenticeship levy), in section 100(6) (references to liability to pay secondary Class 1 contributions), for the words in brackets substitute “(including a case where the amount of a liability to pay a secondary Class 1 contribution is £0)”.

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#### **Commencement Information**

**II** S. 9 in force at Royal Assent

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2022, Cross Heading: Consequential amendment.