



# National Insurance Contributions (Reduction in Rates) Act 2023

2023 CHAPTER 57

## 2 Reduction of main Class 4 percentage

- (1) In the Social Security Contributions and Benefits Act 1992, in section 15(3ZA)(a), for “9 per cent” substitute “8%”.
- (2) In the Social Security Contributions and Benefits (Northern Ireland) Act 1992, in section 15(3ZA)(a), for “9 per cent” substitute “8%”.
- (3) The amendments made by [this section](#) come into force on 6 April 2024.