
STATUTORY INSTRUMENTS

2022 No. 313

SOCIAL SECURITY

The Social Security Contributions (Freeports) Regulations 2022

Made - - - - *15th March 2022*
Laid before Parliament *16th March 2022*
Coming into force - - *6th April 2022*

The Treasury make the following Regulations in exercise of the powers conferred by sections 3(2) and 12(4) of the National Insurance Contributions Act 2022⁽¹⁾ (“the Act”) and section 175(3) of the Social Security Contributions and Benefits Act 1992⁽²⁾.

Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Freeports) Regulations 2022 and come into force on 6th April 2022.

Circumstances in which freeport conditions are treated as met

2. The freeport condition in section 2(1)(d) of the Act is treated as met in respect of a qualifying period where regulation 3 or regulation 4 applies.

Disability

3. This regulation applies where—
- (a) the earner has the protected characteristic of disability as defined in section 6(1) of the Equality Act 2010⁽³⁾,
 - (b) the employer or the secondary contributor has made adjustments to the earner’s employed time spent in the freeport tax site in order to comply with the employer’s duty to make reasonable adjustments in accordance with section 20 of the Equality Act 2010, and
 - (c) the condition in section 2(1)(d) of the Act would be met but for those adjustments.

Pregnancy and maternity

- 4.—(1) This regulation applies where—

(1) 2022 c. 9 (“the 2022 Act”).
(2) 1992 c. 4 (“the 1992 Act”).
(3) 2010 c. 15.

- (a) the earner is pregnant or within a period of maternity,
 - (b) the employer or the secondary contributor has made adjustments to the earner's employed time spent in the freeport tax site because of the pregnancy or because the earner is within a period of maternity, and
 - (c) the condition in section 2(1)(d) of the Act would be met but for those adjustments.
- (2) In this regulation—
- (a) because of the pregnancy includes because of illness suffered by the earner as a result of it;
 - (b) period of maternity means the period of 52 weeks beginning with the day on which the earner gives birth;
 - (c) the day on which the earner gives birth has the same meaning as the day on which the woman gives birth in section 17(5) of the Equality Act 2010.

15th March 2022

Michael Tomlinson
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to the zero-rate of secondary (employer) National Insurance contributions (“NICs”) available in freeport tax sites in Great Britain under the National Insurance Contributions Act 2022 (“the Act”).

They exempt employers from having to meet the freeport condition at section 2(1)(d) of the Act in order to claim freeports NICs relief in respect of employees with disabilities, who are pregnant or who have given birth within the previous 52 weeks. The condition is treated as met where the employer has adjusted the employee’s working time so that they would not be able to meet the condition of spending more than 60% of their working time in the freeport tax site.

A Tax Information and Impact Note covering this instrument was published on 12th May 2021 and is available on the website at <https://www.gov.uk/government/publications/zero-rate-of-secondary-national-insurance-contributions-for-freeport-employees/zero-rate-of-secondary-nics-for-freeport-employees>. It remains an accurate summary of the impacts that apply to this instrument.