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STATUTORY INSTRUMENTS

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**2023 No. 236**

The Social Security (Contributions) (Rates,  
Limits and Thresholds Amendments and National  
Insurance Funds Payments) Regulations 2023

PART 2

Rates, limits and thresholds for National Insurance contributions

**Amendments to the National Insurance Contributions Act 2022**

**6.** In section 8 of the National Insurance Contributions Act 2022 (upper secondary threshold for earnings: freeport tax site employees and armed forces veterans)—

- (a) in subsection (1) for “year beginning with 6 April 2022” substitute “years beginning with 6 April 2022 and 6 April 2023”; and
- (b) in subsection (2) for “and 6 April 2022” substitute “, 6 April 2022 and 6 April 2023”.