
STATUTORY INSTRUMENTS

2023 No. 812

The National Insurance Contributions Act
2022 (Freeports and Investment Zones)
(Consequential Amendments) Regulations 2023

Amendment of the National Insurance Contributions Act 2022 (Application of Part 1) Regulations 2022

2.—(1) The National Insurance Contributions Act 2022 (Application of Part 1) Regulations 2022⁽¹⁾ are amended as follows.

- (2) In the heading for Part 2, for “freeport” substitute “special tax site”.
- (3) In the heading for regulation 3, for “freeport tax sites” substitute “special tax sites”.
- (4) In regulation 4—
 - (a) in the heading, for “freeport conditions” substitute “applicable conditions”,
 - (b) in paragraph (1), for “(freeport conditions)” substitute “(applicable conditions)”, and
 - (c) in sub-paragraph (a), for “freeport tax site” substitute “special tax site”.