



National Insurance Contributions (Reduction in Rates) Act 2023

CHAPTER 57

NATIONAL INSURANCE CONTRIBUTIONS (REDUCTION IN RATES) ACT 2023

- 1 Reduction of Class 1 main primary percentage
- 2 Reduction of main Class 4 percentage
- 3 Removal of requirement to pay Class 2 contributions
- 4 Transitional and consequential provision
- 5 Short title

Schedule — Transitional and consequential provision

- 1 Rates for directors in the tax year 2023-24
- 2 Annual maximum contributions for the tax year 2023-24
- 3 Annual maximum contributions for subsequent tax years
- 4 Class 2 contributions
- 5 Power to make further consequential provision