



Health and Social Care Levy (Repeal) Act 2022

2022 CHAPTER 43

1 Repeal of the Health and Social Care Levy Act 2021

The Health and Social Care Levy Act 2021 is repealed.

Commencement Information

II S. 1 in force at Royal Assent

2 Transitional NICs rates for tax year 2022-23 etc

- (1) The following provisions of section 5 of the Health and Social Care Levy Act 2021 (modification of rates of national insurance contributions for tax year 2022-23) continue to have effect in relation to payments of earnings made before 6 November 2022—
 - (a) in subsection (2), paragraphs (a) and (b) (primary Class 1 percentages and secondary Class 1 percentage: Great Britain);
 - (b) in subsection (4), paragraphs (a) and (b) (primary Class 1 percentages and secondary Class 1 percentage: Northern Ireland).
- (2) Part 1 of the Social Security Contributions and Benefits Act 1992 has effect for the tax year 2022-23 as if, in section 15(3ZA) (calculation of Class 4 contributions)—
 - (a) in paragraph (a) (main Class 4 percentage), for “9” there were substituted “9.73”, and
 - (b) in paragraph (b) (additional Class 4 percentage), for “2” there were substituted “2.73”.
- (3) Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect for the tax year 2022-23 as if, in section 15(3ZA) (calculation of Class 4 contributions)—

Status: Point in time view as at 25/10/2022.

Changes to legislation: There are currently no known outstanding effects for the Health and Social Care Levy (Repeal) Act 2022. (See end of Document for details)

- (a) in paragraph (a) (main Class 4 percentage), for “9” there were substituted “9.73”, and
 - (b) in paragraph (b) (additional Class 4 percentage), for “2” there were substituted “2.73”.
- (4) **The Schedule** contains—
- (a) further transitional provision, and
 - (b) a power to make consequential provision.

Commencement Information

I2 S. 2 in force at Royal Assent

3 Short title and interpretation

- (1) This Act may be cited as the Health and Social Care Levy (Repeal) Act 2022.
- (2) In this Act—
 - “earnings” has the meaning it has in Parts 1 to 6 of the Social Security Contributions and Benefits Act 1992 (see section 3 of that Act);
 - “tax year” has the meaning it has in those Parts (see section 122 of that Act).

Commencement Information

I3 S. 3 in force at Royal Assent

Status:

Point in time view as at 25/10/2022.

Changes to legislation:

There are currently no known outstanding effects for the Health and Social Care Levy (Repeal) Act 2022.