



National Insurance Contributions Act 2022

2022 CHAPTER 9

PART 1

SECONDARY CLASS 1 CONTRIBUTIONS

Freeports

3 Freeport conditions: supplementary

- (1) The Treasury may by regulations made before the end of the day for the time being specified in section 2(1)(a)(ii) amend that subsection to substitute for that day any other day up to and including 5 April 2031.
- (2) The Treasury may by regulations provide for circumstances in which a freeport condition is to be treated as being met.
- (3) The Treasury may by regulations make such other changes in relation to the freeport conditions as they consider appropriate (including by adding, removing or altering conditions).
- (4) Regulations under subsection (3) may, among other things—
 - (a) provide for circumstances in which a condition is to be treated as not being met;
 - (b) add conditions relating to accounts or other records;
 - (c) add conditions requiring a person to take steps specified in the regulations.
- (5) Regulations under subsection (2) or (3) may make provision by reference to sectors of the economy or to descriptions of employer, earner or employment.
- (6) Regulations under subsection (2) or (3) may amend, repeal or otherwise modify this Part.