



National Insurance Contributions Act 2022

2022 CHAPTER 9

PART 1

SECONDARY CLASS 1 CONTRIBUTIONS

Veterans

7 Veteran conditions

- (1) The veteran conditions are that—
 - (a) the earner has served for at least one day as a member of any of the regular forces,
 - (b) the employment is employment in a civilian capacity, and
 - (c) the earnings are paid during the period of one year beginning with the earner's first day of employment in a civilian capacity since the earner last ceased to be a member of any of the regular forces.
- (2) For the purposes of subsection (1)(c), it is immaterial if the earner's first day of employment in a civilian capacity was before the start of the tax year 2022-23 (or, in a case where section 6(5) applies, the tax year 2021-22).