
STATUTORY INSTRUMENTS

2022 No. 307

**The National Insurance Contributions Act
2022 (Application of Part 1) Regulations 2022**

PART 1

Introductory provisions

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the National Insurance Contributions Act 2022 (Application of Part 1) Regulations 2022 and come into force on 6th April 2022.

(2) In these Regulations—

“the Act” means the National Insurance Contributions Act 2022;

“mariner” has the meaning given in regulation 115 of the SSCR;

“the SSCR” means the Social Security (Contributions) Regulations 2001⁽¹⁾;

“employed earner”, “employment”, “pensionable age” and “secondary percentage” have the meaning given in whichever of section 122(1) of the 1992 Act⁽²⁾ or section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽³⁾ applies;

“primary Class 1 contribution” and “secondary Class 1 contribution” have the meanings given in section 6(1) of whichever of the 1992 Acts⁽⁴⁾ applies.

⁽¹⁾ [S.I. 2001/1004](#).

⁽²⁾ “The 1992 Act” is defined in section 13(2) of the Act as the Social Security Contributions and Benefits Act 1992. The definition of “pensionable age” in section 122(1) was substituted by paragraph 13(a) of Schedule 4 to the Pensions Act 1995 ([c. 26](#)). The definition of “secondary percentage” in section 122(1) was inserted by paragraph 12(4) of Schedule 1 to the National Insurance Contributions Act 2002 ([c. 19](#)).

⁽³⁾ [1992 c. 7](#). The definition of “pensionable age” in section 121(1) was substituted by [S.I. 1995/3213](#). The definition of “secondary percentage” in section 121(1) was inserted by paragraph 31(4) of Schedule 1 to the National Insurance Contributions Act 2002.

⁽⁴⁾ “The 1992 Acts” are defined in section 13(2) of the Act as the 1992 Act and the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ([c. 7](#)). Section 6 of the 1992 Act was substituted by paragraph 2 of Schedule 9 to the Welfare Reform and Pensions Act 1999 ([c. 30](#)) (“the WRPA 1999”), and section 6 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 was substituted by paragraph 2 of Schedule 10 to the WRPA 1999.