
STATUTORY INSTRUMENTS

2022 No. 307

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

PART 2

Zero-rate secondary Class 1 contributions for freeport employees who are mariners

Application of this Part

2. This Part applies to any employment of a person as a mariner where secondary Class 1 contributions are payable in respect of earnings at the secondary percentage as modified by regulation 119 of the SSCR.

Application of section 1 of the Act (zero-rate contributions for employees at freeport tax sites: Great Britain)

3. Section 1 of the Act is to be treated as applying in relation to contributions payable in respect of a tax week in the tax year 2022-23 or any subsequent tax year only when—

- (a) that tax year has ended, and
- (b) all contributions payable in respect of a tax week in that tax year have been paid.

Modification of freeport conditions

4.—(1) Section 2 of the Act (freeport conditions) has effect as if—

- (a) for subsection (1)(d) there were substituted—
 - “(d) 60% or more of the earner’s employed time during that qualifying period was spent in a single freeport tax site in which the employer had business premises for the duration of that period.”,
- (b) in subsection (3)(b) “(subject to subsection (4)(d))” were omitted, and
- (c) subsection (4)(d) were omitted.