
STATUTORY INSTRUMENTS

2022 No. 307

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

PART 3

Zero-rate secondary Class 1 contributions for certain armed forces veterans

Application of this Part

5. This Part applies to—
- (a) 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,
 - (b) any employment of a married woman or widow who has made an election under regulation 127(1) of the SSCR which still has effect,
 - (c) any employment in relation to which Her Majesty's Revenue and Customs have allowed the employed earner to defer payment of certain primary Class 1 contributions for the purpose of not exceeding the annual maximum in regulation 21 of the SSCR, and
 - (d) any employment of an employed earner who has attained pensionable age and is not liable to pay primary Class 1 contributions by virtue of section 6(3) of either of the 1992 Acts.

Application of section 6 of the Act (zero-rate contributions for armed forces veterans)

6. Section 6 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.