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STATUTORY INSTRUMENTS

2023 No. 812

SOCIAL SECURITY

The National Insurance Contributions Act 2022 (Freeports and Investment Zones) (Consequential Amendments) Regulations 2023

Made - - - - 17th July 2023

Laid before Parliament 18th July 2023

Coming into force - 8th August 2023

The Treasury make the following Regulations in exercise of the powers conferred by sections 1(5) and (6), 3(2) and 12(4) of the National Insurance Contributions Act 2022(1) and section 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(2).

^{(1) 2022} c. 9; sections 1, 2, 3, 5, 12 and 13 were amended by paragraphs 20 to 27 of Schedule 23 to the Finance (No. 2) Act 2023 (c. 30) in consequence of sections 331 and 332 of that Act, which extended the power to designate special tax sites in freeports to investment zones.

^{(2) 1992} c. 4; section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).