STATUTORY INSTRUMENTS

1974 No. 2171

SOCIAL SECURITY
PENSIONS

The Social Security (Contributions and Married Women and Widows) Miscellaneous Amendment Regulations 1974

Laid before Parliament in draft

Made - - - 20*th December* 1974

Coming into Operation - 27*th December* 1974

Whereas a draft of the following regulations was laid before Parliament and approved by a resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Services in conjunction with the Treasury so far as relates to matters with regard to which the Treasury have so directed(**a**) and with the concurrence of the Inland Revenue so far as relates to regulations 5, 16, 17, 18, 19 and 20 of, and item 10 of Schedule D to, these regulations and in exercise of powers conferred on her by sections 1(10), 5(6)(*a*) and (10), 41(1), 43 and 99(14) of, and paragraphs 1(1)(*a*), 2, 4(*a*), 5 and 6(1)(*c*) and (*m*) of Schedule 1 and paragraph 6 of Schedule 26 to, the Social Security Act 1973(**b**) and by sections 40(3) and 42 of that Act, as amended by sections 1(3) and (4), 2(2) and (3) and 5(5) of the Social Security Amendment Act 1974(**c**), and in exercise of powers conferred on her by section 1(3) of the last mentioned Act and of all other powers enabling her in that behalf hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions and Married Women and Widows) Miscellaneous Amendment Regulations 1974 and shall come into operation seven days after they have been approved by each House of Parliament.

(2) Unless the context otherwise requires, each provision of these regulations shall—

(*a*) in so far as it amends the Social Security (Contributions) Regulations 1973(**d**) as amended(**e**), (hereinafter called "the Contributions Regulations") be read as one with those regulations;

(**a**) *See* section 96(6) of the Social Security Act 1973.
(**b**) 1973 c.38. (**c**) 1974 c. 58.
(**d**) S.I. 1973/1264 (1973 II, p. 3750).
(**e**) S.I. 1974/988, 2035 (1974 II, p. 3695; III, p. 7871).

(*b*) in so far as it amends the Social Security (Contributions) (Married Women and Widows Special Provisions) Regulations 1973 (**a**), as amended(**b**), (hereinafter called "the Married Women's Regulations") be read as one with those regulations.

Amendment of regulation 3 *of the Contributions Regulations*

2. In regulation 3 of the Contributions Regulations (earnings periods for earnings normally treated as paid at regular intervals)—

(*a*) in paragraph (1)—

(i) after the words "paid or treated" there shall be added the words "under regulation 5 of these regulations";

(ii) for the words "paragraphs (2) and (3)" there shall be substituted the words "paragraphs (2), (3) and (4)";

(*b*) after paragraph (3) there shall be added the following paragraph:—

"(4) Where—

(*a*) the employment in respect of which the earnings are paid—

(i) has ended and

(ii) is one in which, during its continuance, earnings were paid or treated under regulation 5 of these regulations as paid at a regular interval and

(*b*) after the end of the employment a payment of earnings is made by way of addition to a payment made before the end of the employment,

the earnings period in respect of that additional payment of earnings shall, unless the provisions of the said regulation 5 apply to that payment, be a period equal to the length of a week."

Substitution of regulation 4 *of the Contributions Regulations*

3. For regulation 4 of the Contributions Regulations (earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals) there shall be substituted the following regulation:—

"*Earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals*

4. Subject to regulation 3(4) of these regulations (earnings period for additional payment of earnings after end of employment), where earnings are paid to or for the benefit of an earner in respect of an employed earner's employment, but no part of those earnings is normally paid or treated under the next succeeding regulation as paid at regular intervals, the earnings period in respect of those earnings shall, in respect of any particular payment thereof, be a period of one of the following lengths:—

(*a*) in the case of the employment being one in which—

(i) services are to be rendered on one or more occasions and on each occasion within a fixed period but, subject to that, in the earner's own time and at his convenience, and

(ii) the earnings to be paid are by reference to the services rendered on each occasion,

the length of the fixed period or a week, whichever is the longer;

a) S.I. 1973/1376 (1973 II, p. 4245). **(b)** S.I. 1974/2009. (1974 III, p. 7025).

(*b*) in any other case—

(i) the length of the period of that part of the employment for which the earnings are paid or a week, whichever is the longer; or, where it is not reasonably practicable to determine that period,

(ii) the length of the period from the date of the last preceding payment of earnings in respect of the employment (or, if there has been no such payment, from the date on which the employment began) to the date of the particular payment (or, where that date is after the end of the employment, the date on which the employment ended), so however that where the period so calculated would be of a length less than that of a week, the earnings period shall be of a length equal to that of a week."

Amendment of regulation 9 *of the Contributions Regulations*

4. In regulation 9 of the Contributions Regulations (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) for all the words following the words "earnings-related contributions" and preceding the words "if such aggregation" there shall be substituted the words "where an earner is concurrently employed in more than one employed earner's employment under the same employer the earnings paid to or for the benefit of the earner in respect of those employments shall not be aggregated".

Amendment of regulations 51(6)(*b*)(ii) *and* 61(2)(*b*) *of the Contributions Regulations*

5. At the end of regulations 51(6)(*b*)(ii) and 61(2)(*b*) of the Contributions Regulations (exception from Class 4 and special Class 4 liability) there shall respectively be added after the words "category A retirement pension" the words "or as to whom the requirements of neither paragraph (*a*) nor (*b*) of section 24(2) of the Act (special retirement pension conditions for married women) are satisfied".

Amendment of regulation 64 *of the Contributions Regulations*

6. In regulation 64 of the Contributions Regulations (notification and payment of special Class 4 contributions due) for the words "The Secretary of State shall give notice to the earner specified in the preceding regulation" there shall be substituted the words "The Secretary of State shall, subject to any other arrangements notified by him to the earner specified in the last preceding regulation, give notice to the earner".

Amendment of regulation 73(1) *of the Contributions Regulations*

7. In regulation 73 of the Contributions Regulations (modification of employed earner's employment for airmen) after the words "employed earner's employment" at the end of paragraph (1) there shall be added the words "and, for the purposes of regulation 93(1)(*a*) of these regulations (conditions as to residence or presence in Great Britain), in respect of that employment as present in Great Britain".

Amendment of regulation 76 *of the Contributions Regulations*

8. In regulation 76 of the Contributions Regulations (interpretation of provisions relating to mariners) after the definition of "radio officer" there shall be inserted the following definition:—

' "share fisherman" means any person who—

(*a*) is ordinarily employed in the fishing industry otherwise than under

a contract of service, as master or a member of the crew of any British fishing boat within the meaning of section 373 of the Merchant Shipping Act 1894 **(a)**, being a fishing boat manned by more than one person, and remunerated in respect of that employment in whole or in part by a share of the profits or gross earnings of the fishing boat; or

(*b*) has ordinarily been so employed, but who by reason of age or infirmity permanently ceases to be so employed and becomes ordinarily engaged in employment ashore in Great Britain otherwise than under a contract of service making or mending any gear appurtenant to a British fishing boat or performing other services ancillary to or in connection with that boat and is remunerated in respect of that employment in whole or in part by a share of the profits or gross earnings of that boat and has not ceased to be ordinarily engaged in such employment.'

Addition of regulation 87A *to the Contributions Regulations*

9. After regulation 87 of the Contributions Regulations there shall be added the following regulation:—

"*Modification of Part I of the Act in relation to share fishermen*

87A. Part I of the Act (basic scheme) in so far as it relates to contributions shall apply to share fishermen with the modification that—

(*a*) employment as a share fisherman shall be employment as a self-employed earner notwithstanding that it is not employment in Great Britain;

(*b*) as respects liability of a share fisherman to pay Class 2 contributions in respect of his employment as a share fisherman, the provisions of regulation 77(1)(*a*) and (*b*) and (2) of these regulations (conditions of domicile or residence for contribution liability for mariners) shall apply as if the share fisherman were a mariner and as if the reference in the said regulation 77(1) to an employed earner were a reference to a self-employed earner and as if the words "or on behalf, or in respect, of" were omitted;

(*c*) for the purposes of entitlement to unemployment benefit, the weekly rate of any Class 2 contribution payable by a share fisherman for any contribution week while he is ordinarily employed as a share fisherman shall, notwithstanding the provisions of section 3(1) of the Act (Class 2 contributions) or, as the case may be, any order made under section 3(3) thereof (lower rate of Class 2 contributions for women), be £3·01, or such other sum as may from time to time be prescribed;

(*d*) regulations 15(1)(*b*), 58 and 66 of these regulations (annual maximum) shall apply to contributions payable at the weekly rate specified in the last preceding paragraph as if references in those regulations to Class 2 contributions included, as may be appropriate, references to Class 2 contributions at that rate;

(*e*) regulation 20 of these regulations (exception from liability for Class 2 contributions) shall apply to a share fisherman as if there were included at the end of paragraph (1)(*a*) of that regulation the words "or is entitled to unemployment benefit or, but for a failure to satisfy the contribution conditions for that benefit, he would be so entitled";

(*f*) regulation 43(1) of these regulations (application for contribution cards) shall apply to a share fisherman with the modification that every person in employment as a share fisherman shall apply at a

(a) 1894 c. 60.

local office designated by the Secretary of State for a special contribution card, unless there is already current in respect of him such a card;

(*g*) in so far as Class 4 contributions in respect of the profits or gains of a share fisherman in respect of his employment as such are not collected by the Inland Revenue under section 5(3) of the Act (assessment and collection etc. of Class 4 contributions) the provisions of regulations 61 to 68 of these regulations (special Class 4 contributions) shall apply as if the share fisherman were a person to whom section 5(9) (*a*) and (*b*) of the Act applies (Class 4 contributions for persons treated under section 1(8)(*b*) of the Act as self-employed earners)."

Addition of regulation 88A *to the Contributions Regulations*

10. After regulation 88 of the Contributions Regulations there shall be added the following regulation:—

"*Treatment of serving members of the forces as present in Great Britain*

88A. For the purposes of regulation 93(1)(*a*) of these regulations (conditions as to residence or presence in Great Britain) a serving member of the forces shall in respect of his employment as such be treated as present in Great Britain."

Amendment of regulation 92 *of the Contributions Regulations*

11. In regulation 92 of the Contributions Regulations (application of Part I of the Act and regulations to serving members of the forces) after the words "outside Great Britain" there shall be inserted the words "or, as the case may be, Northern Ireland".

Addition of Case E to Part VIII of the Contributions Regulations

12. After the provisions of Case D of Part VIII of the Contributions Regulations (residence and persons abroad) there shall be added the following Case:—

"CASE E—CONTINENTAL SHELF

Application of Part I, Chapters I and III of the Act to employment in connection with continental shelf

97A.—(1) For the purposes of section 43(2) of the Act (continental shelf, prescribed employment) prescribed employment shall be any employment (whether under a contract of service or not) in any area which may from time to time be designated by Order in Council under section 1(7) of the Continental Shelf Act 1964(**a**), where the employment is in connection with the exploitation of the resources mentioned in section 1(1) of that Act (exploration and exploitation of continental shelf) or with the exploration of the sea bed and subsoil in such designated area.

(2) Where a person is employed in any employment specified in paragraph (1) of this regulation, the provisions of Chapters I and III of Part I of the Act (contributions and supplementary provisions) in so far as they relate to contributions shall, subject to the provisions of the next succeeding paragraph, apply as though the area so designated as aforesaid were in Great Britain, and notwithstanding that he does not satisfy the conditions as to residence or presence in Great Britain prescribed in regulation 93(1)(*a*) of these regulations (conditions as to residence or presence in Great Britain).

(**a**) 1964 c. 29.

(3) Where a person employed in any employment specified in paragraph (1) of this regulation is, on account of his being outside Great Britain by reason of that employment, unable to perform any act required to be done either forthwith or on the happening of a certain event or within a specified time, he shall be deemed to have complied with such requirement if he performs the act as soon as is reasonably practicable, although after the happening of the event or the expiration of the specified time."

Amendment of regulation 102 *of the Contributions Regulations*

13. In regulation 102 of the Contributions Regulations (return of insurance cards and emergency cards)—

(*a*) before the words "under the provisions of the National Insurance and Industrial Injuries (Collection of Contributions) Regulations 1948" there shall be substituted for the word "is" the word "was";

(*b*) at the end of the regulation there shall be added the words "or who thereafter has that card in his possession or under his control".

Amendment of regulation 104(2) *of the Contributions Regulations*

14. At the beginning of regulation 104(2) of the Contributions Regulations (appropriation and savings) there shall be inserted the words "Without prejudice to the provisions of regulations 75, 87 and 97 of these regulations (special transitional provisions)".

Substitution of regulation 107 *of the Contributions Regulations*

15. For regulation 107 of the Contributions Regulations (Northern Ireland) there shall be substituted the following regulation:—

"107. The provisions of Case C of Part VIII of these regulations (members of the forces) shall apply to Northern Ireland, but, except for the purposes of those provisions, these regulations shall not so apply."

Amendment of Regulation 27(1)(*c*) *of Schedule* 3 *to the Contributions Regulations*

16. In Regulation 27(1)(*c*) of Schedule 3 to the Contributions Regulations (employer failing to pay earnings-related contributions) for the words "entitled to deduct" there shall be substituted the words "liable to pay in respect of those emoluments".

Amendment of Regulations 30(2)(*a*) *and* (*b*) *and* 51(5) *and* (6) *of Schedule* 3 *to the Contributions Regulations*

17. In Regulations 30(2)(*a*) and (*b*) and 51(5) and (6) of Schedule 3 to the Contributions Regulations (return by employer at the end of the year and provisions for direct payment) for the word "paid" wherever that word appears there shall be substituted the word "payable".

Amendment of Regulation 32(1)(*a*) *of Schedule* 3 *to the Contributions Regulations*

18. In Regulation 32(1)(*a*) of Schedule 3 to the Contributions Regulations (inspection of employer's records) for all the words following the words "the emoluments of his employees" there shall be substituted the words "in respect of the years or income tax months specified by such officer or to the amount of the earnings-related contributions payable in respect of those emoluments".

Amendment of Regulation 40 *of Schedule* 3 *to the Contributions Regulations*

19. In Regulation 40 of Schedule 3 to the Contributions Regulations (return to be rendered by the employer) for the words "which an employer is entitled to deduct from" there shall be substituted the words "payable in respect of".

Amendment of Regulation 51(3) *and* (4) *of Schedule* 3 *to the Contributions Regulations*

20. In Regulation 51 of Schedule 3 to the Contributions Regulations (provisions for direct payment)—

(*a*) in paragraph (3) for the words "Within 14 days after" there shall be substituted the words "Not later than";

(*b*) in paragraph (4) for the words "within 14 days after the end of" there shall be substituted the word "by";

(*c*) in sub-paragraph (*a*) of paragraph (4) there shall be deleted the words "as if they were earnings-related contributions which the employee was liable to deduct from emoluments paid by him".

Substitution of Schedules 1, 5 *and* 7 *to the Contributions Regulations*

21. For Schedules 1, 5 and 7 to the Contributions Regulations (contributions tables for basic scheme, and reduced contributions for mariners and members of the forces respectively) there shall respectively be substituted the Schedules set out in Schedules A, B and C of these regulations.

Consequential and minor amendments to the Contributions Regulations

22. The provisions of the Contributions Regulations specified in the second column of Schedule D to these regulations shall be amended as specified in the third column of that Schedule.

Amendment of regulation 1(2) *of the Married Women's Regulations*

23. In regulation 1(2) of the Married Women's Regulations (interpretation) in the definition of "1914-1918 War Injuries Scheme" there shall be deleted the words "the Injuries in War (Compensation) Act 1915 or".

Amendment of regulation 2 *of the Married Women's Regulations*

24. In regulation 2 of the Married Women's Regulations (Class 1 and Class 2 contributions)—

(*a*) in paragraph (1)(*b*) for the words "requirements of" there shall be substituted the words "conditions prescribed in";

(*b*) for paragraph (4) there shall be substituted the following paragraph:—

"(4) Every such election shall be made in respect of a complete year—

(*a*) being a year not earlier than the year next beginning after the date on which the election is made except that, where—

(i) the date on which the election is made is not later than 11th May in the year in which it is made and

(ii) the woman making the election has from the beginning of that year been entitled to make an election under this regulation,

it may be made in respect of the year in which it is made; and

(*b*) in the case of a woman who has been widowed, not being a year falling in any part of the appropriate period within the meaning of regulation 5.";

(*c*) for paragraph (5) there shall be substituted the following paragraph:—

"(5) The conditions referred to in paragraph (1)(*b*) of this regulation are that the widow—

(*a*) at the time of the election, is entitled to—

(i) widow's benefit under the Act, or

(ii) widow's benefit under the former principal Act, or

(iii) any personal death benefit which is payable to her as a widow under the Industrial Injuries Act at a weekly rate which at the time of making the election is not less than the weekly rate of widow's pension specified in the second column of Schedule 4, Part I, to the Act, or

(iv) any personal death benefit by way of pension or allowance payable to her as a widow under any Personal Injuries Scheme or Service Pensions Instrument or any 1914-1918 War Injuries Scheme (not being a pension or allowance calculated by reference to the needs of the beneficiary), the rate of which is as set out in sub-paragraph (iii) above, and

(v) benefit under section 27(4) of the Act (Category C and D retirement pensions for old people and related benefits), other than a Category C retirement pension;

(*b*) is not disentitled to payment of any such benefit by reason of her cohabiting with a man as his wife."

Substitution of regulation 5 of the Married Women's Regulations

25. For regulation 5 of the Married Women's Regulations (exception of certain widows from liability to pay contributions) there shall be substituted the following regulation:—

"*Newly widowed women—Class 1 liability at reduced rate and exception from Class 2 liability*

5.—(1) As respects the liability of a woman who has been widowed to pay any primary Class 1 contribution or, as the case may be, any Class 2 contribution the following provisions of this regulation shall apply.

(2) For the purposes of section 1(3) of the Social Security Amendment Act 1974(**a**) (liability of women, who have been widowed and fall within the prescribed class, to pay at the reduced rate primary Class 1 contributions for prescribed earnings)—

(*a*) the prescribed class of women shall be that which comprises those who, but for the provisions of the said section 1(3), would be liable to pay primary Class 1 contributions at the standard rate in respect of earnings paid during the appropriate period;

(*b*) the prescribed earnings shall be those paid during the appropriate period.

(3) A woman who has been widowed and apart from the provisions of this paragraph would, in respect of any week in the appropriate period, be liable to pay a Class 2 contribution shall not be liable to pay that contribution unless she elects to do so.

(4) The appropriate period for the purposes of this regulation shall, subject to the provisions of the next succeeding paragraph, be the

(**a**) 1974 c. 58.

period beginning with the week in which the death of the husband occurs and ending—

(*a*) if the death occurs before 1st October in any year, at the end of that year; or

(*b*) if the death occurs after 30th September in any year, at the end of the year next following the year in which the said 30th September occurs.

(5) If at the end of the period specified in paragraph (4)(*a*) or, as the case may be, paragraph (4)(*b*) of this regulation there is pending a claim or application made by the woman as a widow or on her behalf as such within 182 days (including Sundays) of her husband's death for any benefit specified in heads (i) or (ii) or (v) or, irrespective of its rate, in heads (iii) or (iv) of regulation 2(5)(*a*), the appropriate period for the purposes of this regulation shall be the period beginning as aforesaid and ending at the end of the year in which that claim or application is determined.

(6) Any election such as is referred to in the said section 1(3) or in paragraph (3) of this regulation—

(*a*) may relate to the year in which the woman's husband dies or to any subsequent year in the appropriate period; and

(*b*) shall be made by giving notice in writing to the Secretary of State before 1st January next following the year to which the election relates.

(7) Any election made by a woman under the said section 1(3) (election to pay primary Class 1 contributions at the standard rate) shall be deemed also to be an election to pay any Class 2 contribution which, apart from this regulation, the woman would be liable to pay and any election by a woman to pay Class 2 contributions shall be deemed also to be an election under the said section 1(3) to pay primary Class 1 contributions at the standard rate.

(8) Where before a woman makes an election in accordance with paragraph (6) above any payment of earnings is made to her in a period to which that election, when made, relates, she shall be liable to the exclusion of any secondary contributor, except in so far as a secondary contributor has deducted contributions from her earnings, to pay to the Secretary of State the sum (if any) equal to the difference between the following amounts, that is to say—

(*a*) the amount of any primary Class 1 contributions paid by her or on her behalf at the reduced rate in respect of such earnings; and

(*b*) the amount of the primary Class 1 contributions at the standard rate in respect of those earnings.

(9) The provisions of regulations 4 and 9 shall not apply to an election made in accordance with paragraph (6) above."

Barbara Castle,
Secretary of State for Social Services.

20th December 1974.

Donald R. Coleman,

James A. Dunn,

Two of the Lords Commissioners of Her Majesty's Treasury.

20th December 1974.

The Commissioners of Inland Revenue hereby concur.
By Order of the Commissioners of Inland Revenue.

J. H. Gracey,

Secretary.

20th December 1974.

SCHEDULE A

Regulation 21

CONTAINING THE PROVISIONS OF THE SUBSTITUTED SCHEDULE 1 TO THE CONTRIBUTIONS REGULATIONS

SCHEDULE 1

Regulation 7

CONTRIBUTIONS UNDER BASIC SCHEME

PART I

WEEKLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
11·00	0·62	0·22	0·96
11·50	0·65	0·23	1·00
12·00	0·67	0·24	1·04
12·50	0·70	0·25	1·08
13·00	0·73	0·26	1·13
13·50	0·76	0·27	1·17
14·00	0·78	0·28	1·21
14·50	0·81	0·29	1·25
15·00	0·84	0·30	1·30
15·50	0·87	0·31	1·34
16·00	0·89	0·32	1·38
16·50	0·92	0·33	1·42
17·00	0·95	0·34	1·47
17·50	0·98	0·35	1·51
18·00	1·00	0·36	1·55
18·50	1·03	0·37	1·59
19·00	1·06	0·38	1·64
19·50	1·09	0·39	1·68
20·00	1·11	0·40	1·72
20·50	1·14	0·41	1·76
21·00	1·17	0·42	1·81
21·50	1·20	0·43	1·85
22·00	1·22	0·44	1·89
22·50	1·25	0·45	1·93
23·00	1·28	0·46	1·98
23·50	1·31	0·47	2·02
24·00	1·33	0·48	2·06
24·50	1·36	0·49	2·10
25·00	1·39	0·50	2·15
25·50	1·42	0·51	2·19
26·00	1·44	0·52	2·23
26·50	1·47	0·53	2·27
27·00	1·50	0·54	2·32
27·50	1·53	0·55	2·36
28·00	1·55	0·56	2·40
28·50	1·58	0·57	2·44
29·00	1·61	0·58	2·49
29·50	1·64	0·59	2·53

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
30·00	1·66	0·60	2·57
30·50	1·69	0·61	2·61
31·00	1·72	0·62	2·66
31·50	1·75	0·63	2·70
32·00	1·77	0·64	2·74
32·50	1·80	0·65	2·78
33·00	1·83	0·66	2·83
33·50	1·86	0·67	2·87
34·00	1·88	0·68	2·91
34·50	1·91	0·69	2·95
35·00	1·94	0·70	3·00
35·50	1·97	0·71	3·04
36·00	1·99	0·72	3·08
36·50	2·02	0·73	3·12
37·00	2·05	0·74	3·17
37·50	2·08	0·75	3·21
38·00	2·10	0·76	3·25
38·50	2·13	0·77	3·29
39·00	2·16	0·78	3·34
39·50	2·19	0·79	3·38
40·00	2·21	0·80	3·42
40·50	2·24	0·81	3·46
41·00	2·27	0·82	3·51
41·50	2·30	0·83	3·55
42·00	2·32	0·84	3·59
42·50	2·35	0·85	3·63
43·00	2·38	0·86	3·68
43·50	2·41	0·87	3·72
44·00	2·43	0·88	3·76
44·50	2·46	0·89	3·80
45·00	2·49	0·90	3·85
45·50	2·52	0·91	3·89
46·00	2·54	0·92	3·93
46·50	2·57	0·93	3·97
47·00	2·60	0·94	4·02
47·50	2·63	0·95	4·06
48·00	2·65	0·96	4·10
48·50	2·68	0·97	4·14
49·00	2·71	0·98	4·19
49·50	2·74	0·99	4·23

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
50·00	2·76	1·00	4·27
50·50	2·79	1·01	4·31
51·00	2·82	1·02	4·36
51·50	2·85	1·03	4·40
52·00	2·87	1·04	4·44
52·50	2·90	1·05	4·48
53·00	2·93	1·06	4·53
53·50	2·96	1·07	4·57
54·00	2·98	1·08	4·61
54·50	3·01	1·09	4·65
55·00	3·04	1·10	4·70
55·50	3·07	1·11	4·74
56·00	3·09	1·12	4·78
56·50	3·12	1·13	4·82
57·00	3·15	1·14	4·87
57·50	3·18	1·15	4·91
58·00	3·20	1·16	4·95
58·50	3·23	1·17	4·99
59·00	3·26	1·18	5·04
59·50	3·29	1·19	5·08
60·00	3·31	1·20	5·12
60·50	3·34	1·21	5·16
61·00	3·37	1·22	5·21
61·50	3·40	1·23	5·25
62·00	3·42	1·24	5·29
62·50	3·45	1·25	5·33
63·00	3·48	1·26	5·38
63·50	3·51	1·27	5·42
64·00	3·53	1·28	5·46
64·50	3·56	1·29	5·50
65·00	3·59	1·30	5·55
65·50	3·62	1·31	5·59
66·00	3·64	1·32	5·63
66·50	3·67	1·33	5·67
67·00	3·70	1·34	5·72
67·50	3·73	1·35	5·76
68·00	3·75	1·36	5·80
68·50	3·78	1·37	5·84
69·00 or more	3·79	1·38	5·86

PART II

MONTHLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
47·67	2·66	0·97	4·11
49·00	2·75	1·00	4·25
51·00	2·86	1·04	4·42
53·00	2·97	1·08	4·59
55·00	3·08	1·12	4·76
57·00	3·19	1·16	4·93
59·00	3·30	1·20	5·10
61·00	3·41	1·24	5·27
63·00	3·52	1·28	5·44
65·00	3·63	1·32	5·61
67·00	3·74	1·36	5·78
69·00	3·85	1·40	5·95
71·00	3·96	1·44	6·12
73·00	4·07	1·48	6·29
75·00	4·18	1·52	6·46
77·00	4·29	1·56	6·63
79·00	4·40	1·60	6·80
81·00	4·51	1·64	6·97
83·00	4·62	1·68	7·14
85·00	4·73	1·72	7·31
87·00	4·84	1·76	7·48
89·00	4·95	1·80	7·65
91·00	5·06	1·84	7·82
93·00	5·17	1·88	7·99
95·00	5·28	1·92	8·16
97·00	5·39	1·96	8·33
99·00	5·50	2·00	8·50
101·00	5·61	2·04	8·67
103·00	5·72	2·08	8·84
105·00	5·83	2·12	9·01
107·00	5·94	2·16	9·18
109·00	6·05	2·20	9·35
111·00	6·16	2·24	9·52
113·00	6·27	2·28	9·69
115·00	6·38	2·32	9·86
117·00	6·49	2·36	10·03
119·00	6·60	2·40	10·20
121·00	6·71	2·44	10·37
123·00	6·82	2·48	10·54
125·00	6·93	2·52	10·71
127·00	7·04	2·56	10·88
129·00	7·15	2·60	11·05
131·00	7·26	2·64	11·22
133·00	7·37	2·68	11·39
135·00	7·48	2·72	11·56
137·00	7·59	2·76	11·73

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
139·00	7·70	2·80	11·90
141·00	7·81	2·84	12·07
143·00	7·92	2·88	12·24
145·00	8·03	2·92	12·41
147·00	8·14	2·96	12·58
149·00	8·25	3·00	12·75
151·00	8·36	3·04	12·92
153·00	8·47	3·08	13·09
155·00	8·58	3·12	13·26
157·00	8·69	3·16	13·43
159·00	8·80	3·20	13·60
161·00	8·91	3·24	13·77
163·00	9·02	3·28	13·94
165·00	9·13	3·32	14·11
167·00	9·24	3·36	14·28
169·00	9·35	3·40	14·45
171·00	9·46	3·44	14·62
173·00	9·57	3·48	14·79
175·00	9·68	3·52	14·96
177·00	9·79	3·56	15·13
179·00	9·90	3·60	15·30
181·00	10·01	3·64	15·47
183·00	10·12	3·68	15·64
185·00	10·23	3·72	15·81
187·00	10·34	3·76	15·98
189·00	10·45	3·80	16·15
191·00	10·56	3·84	16·32
193·00	10·67	3·88	16·49
195·00	10·78	3·92	16·66
197·00	10·89	3·96	16·83
199·00	11·00	4·00	17·00
201·00	11·11	4·04	17·17
203·00	11·22	4·08	17·34
205·00	11·33	4·12	17·51
207·00	11·44	4·16	17·68
209·00	11·55	4·20	17·85
211·00	11·66	4·24	18·02
213·00	11·77	4·28	18·19
215·00	11·88	4·32	18·36
217·00	11·99	4·36	18·53
219·00	12·10	4·40	18·70
221·00	12·21	4·44	18·87
223·00	12·32	4·48	19·04
225·00	12·43	4·52	19·21

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
227·00	12·54	4·56	19·38
229·00	12·65	4·60	19·55
231·00	12·76	4·64	19·72
233·00	12·87	4·68	19·89
235·00	12·98	4·72	20·06
237·00	13·09	4·76	20·23
239·00	13·20	4·80	20·40
241·00	13·31	4·84	20·57
243·00	13·42	4·88	20·74
245·00	13·53	4·92	20·91
247·00	13·64	4·96	21·08
249·00	13·75	5·00	21·25
251·00	13·86	5·04	21·42
253·00	13·97	5·08	21·59
255·00	14·08	5·12	21·76
257·00	14·19	5·16	21·93
259·00	14·30	5·20	22·10
261·00	14·41	5·24	22·27
263·00	14·52	5·28	22·44
265·00	14·63	5·32	22·61
267·00	14·74	5·36	22·78
269·00	14·85	5·40	22·95
271·00	14·96	5·44	23·12
273·00	15·07	5·48	23·29
275·00	15·18	5·52	23·46
277·00	15·29	5·56	23·63
279·00	15·40	5·60	23·80
281·00	15·51	5·64	23·97
283·00	15·62	5·68	24·14
285·00	15·73	5·72	24·31
287·00	15·84	5·76	24·48
289·00	15·95	5·80	24·65
291·00	16·06	5·84	24·82
293·00	16·17	5·88	24·99
295·00	16·28	5·92	25·16
297·00	16·39	5·96	25·33
299·00 or more	16·44	5·98	25·41

SCHEDULE B Regulation 21

CONTAINING THE PROVISIONS OF THE SUBSTITUTED SCHEDULE 5 TO THE CONTRIBUTIONS REGULATIONS

SCHEDULE 5 Regulation 81(2)

SECONDARY BASIC SCHEME CONTRIBUTIONS AT RATES REDUCED IN ACCORDANCE WITH REGULATION 79

PART I
WEEKLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
11·00	0·93	0·88	0·85
11·50	0·98	0·92	0·89
12·00	1·02	0·96	0·93
12·50	1·06	0·99	0·97
13·00	1·10	1·03	1·01
13·50	1·14	1·07	1·04
14·00	1·18	1·11	1·08
14·50	1·22	1·15	1·12
15·00	1·27	1·19	1·16
15·50	1·31	1·23	1·20
16·00	1·35	1·27	1·23
16·50	1·39	1·31	1·27
17·00	1·43	1·35	1·31
17·50	1·47	1·38	1·35
18·00	1·51	1·42	1·39
18·50	1·56	1·46	1·42
19·00	1·60	1·50	1·46
19·50	1·64	1·54	1·50
20·00	1·68	1·58	1·54
20·50	1·72	1·62	1·58
21·00	1·76	1·66	1·61
21·50	1·81	1·70	1·65
22·00	1·85	1·74	1·69
22·50	1·89	1·77	1·73
23·00	1·93	1·81	1·77
23·50	1·97	1·85	1·80
24·00	2·01	1·89	1·84
24·50	2·05	1·93	1·88
25·00	2·10	1·97	1·92
25·50	2·14	2·01	1·96
26·00	2·18	2·05	1·99
26·50	2·22	2·09	2·03
27·00	2·26	2·13	2·07
27·50	2·30	2·16	2·11

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
28·00	2·34	2·20	2·15
28·50	2·39	2·24	2·18
29·00	2·43	2·28	2·22
29·50	2·47	2·32	2·26
30·00	2·51	2·36	2·30
30·50	2·55	2·40	2·34
31·00	2·59	2·44	2·37
31·50	2·64	2·48	2·41
32·00	2·68	2·52	2·45
32·50	2·72	2·55	2·49
33·00	2·76	2·59	2·53
33·50	2·80	2·63	2·56
34·00	2·84	2·67	2·60
34·50	2·88	2·71	2·64
35·00	2·93	2·75	2·68
35·50	2·97	2·79	2·72
36·00	3·01	2·83	2·75
36·50	3·05	2·87	2·79
37·00	3·09	2·91	2·83
37·50	3·13	2·94	2·87
38·00	3·17	2·98	2·91
38·50	3·22	3·02	2·94
39·00	3·26	3·06	2·98
39·50	3·30	3·10	3·02
40·00	3·34	3·14	3·06
40·50	3·38	3·18	3·10
41·00	3·42	3·22	3·13
41·50	3·47	3·26	3·17
42·00	3·51	3·30	3·21
42·50	3·55	3·33	3·25
43·00	3·59	3·37	3·29
43·50	3·63	3·41	3·32
44·00	3·67	3·45	3·36
44·50	3·71	3·49	3·40
45·00	3·76	3·53	3·44
45·50	3·80	3·57	3·48
46·00	3·84	3·61	3·51
46·50	3·88	3·65	3·55
47·00	3·92	3·69	3·59
47·50	3·96	3·72	3·63
48·00	4·00	3·76	3·67
48·50	4·05	3·80	3·70

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
49·00	4·09	3·84	3·74
49·50	4·13	3·88	3·78
50·00	4·17	3·92	3·82
50·50	4·21	3·96	3·86
51·00	4·25	4·00	3·89
51·50	4·30	4·04	3·93
52·00	4·34	4·08	3·97
52·50	4·38	4·11	4·01
53·00	4·42	4·15	4·05
53·50	4·46	4·19	4·08
54·00	4·50	4·23	4·12
54·50	4·54	4·27	4·16
55·00	4·59	4·31	4·20
55·50	4·63	4·35	4·24
56·00	4·67	4·39	4·27
56·50	4·71	4·43	4·31
57·00	4·75	4·47	4·35
57·50	4·79	4·50	4·39
58·00	4·83	4·54	4·43
58·50	4·88	4·58	4·46
59·00	4·92	4·62	4·50
59·50	4·96	4·66	4·54
60·00	5·00	4·70	4·58
60·50	5·04	4·74	4·62
61·00	5·08	4·78	4·65
61·50	5·13	4·82	4·69
62·00	5·17	4·86	4·73
62·50	5·21	4·89	4·77
63·00	5·25	4·93	4·81
63·50	5·29	4·97	4·84
64·00	5·33	5·01	4·88
64·50	5·37	5·05	4·92
65·00	5·42	5·09	4·96
65·50	5·46	5·13	5·00
66·00	5·50	5·17	5·03
66·50	5·54	5·21	5·07
67·00	5·58	5·25	5·11
67·50	5·62	5·28	5·15
68·00	5·66	5·32	5·19
68·50	5·71	5·36	5·22
69·00 or more	5·73	5·38	5·24

PART II

MONTHLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
47·67	4·01	3·77	3·67
49·00	4·15	3·90	3·80
51·00	4·32	4·06	3·95
53·00	4·48	4·21	4·10
55·00	4·65	4·37	4·26
57·00	4·81	4·52	4·41
59·00	4·98	4·68	4·56
61·00	5·15	4·84	4·71
63·00	5·31	4·99	4·86
65·00	5·48	5·15	5·02
67·00	5·64	5·30	5·17
69·00	5·81	5·46	5·32
71·00	5·98	5·62	5·47
73·00	6·14	5·77	5·62
75·00	6·31	5·93	5·78
77·00	6·47	6·08	5·93
79·00	6·64	6·24	6·08
81·00	6·81	6·40	6·23
83·00	6·97	6·55	6·38
85·00	7·14	6·71	6·54
87·00	7·30	6·86	6·69
89·00	7·47	7·02	6·84
91·00	7·64	7·18	6·99
93·00	7·80	7·33	7·14
95·00	7·97	7·49	7·30
97·00	8·13	7·64	7·45
99·00	8·30	7·80	7·60
101·00	8·47	7·96	7·75
103·00	8·63	8·11	7·90
105·00	8·80	8·27	8·06
107·00	8·96	8·42	8·21
109·00	9·13	8·58	8·36
111·00	9·30	8·74	8·51
113·00	9·46	8·89	8·66
115·00	9·63	9·05	8·82
117·00	9·79	9·20	8·97
119·00	9·96	9·36	9·12
121·00	10·13	9·52	9·27
123·00	10·29	9·67	9·42
125·00	10·46	9·83	9·58
127·00	10·62	9·98	9·73
129·00	10·79	10·14	9·88

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
131·00	10·96	10·30	10·03
133·00	11·12	10·45	10·18
135·00	11·29	10·61	10·34
137·00	11·45	10·76	10·49
139·00	11·62	10·92	10·64
141·00	11·79	11·08	10·79
143·00	11·95	11·23	10·94
145·00	12·12	11·39	11·10
147·00	12·28	11·54	11·25
149·00	12·45	11·70	11·40
151·00	12·62	11·86	11·55
153·00	12·78	12·01	11·70
155·00	12·95	12·17	11·86
157·00	13·11	12·32	12·01
159·00	13·28	12·48	12·16
161·00	13·45	12·64	12·31
163·00	13·61	12·79	12·46
165·00	13·78	12·95	12·62
167·00	13·94	13·10	12·77
169·00	14·11	13·26	12·92
171·00	14·28	13·42	13·07
173·00	14·44	13·57	13·22
175·00	14·61	13·73	13·38
177·00	14·77	13·88	13·53
179·00	14·94	14·04	13·68
181·00	15·11	14·20	13·83
183·00	15·27	14·35	13·98
185·00	15·44	14·51	14·14
187·00	15·60	14·66	14·29
189·00	15·77	14·82	14·44
191·00	15·94	14·98	14·59
193·00	16·10	15·13	14·74
195·00	16·27	15·29	14·90
197·00	16·43	15·44	15·05
199·00	16·60	15·60	15·20
201·00	16·77	15·76	15·35
203·00	16·93	15·91	15·50
205·00	17·10	16·07	15·66
207·00	17·26	16·22	15·81
209·00	17·43	16·38	15·96
211·00	17·60	16·54	16·11
213·00	17·76	16·69	16·26

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*a*)	Secondary Contributions at rate reduced in accordance with regulation 79(1)(*b*)	Secondary Contributions at rate reduced in accordance with regulations 79(1)(*a*) and (*b*)
£	£	£	£
215·00	17·93	16·85	16·42
217·00	18·09	17·00	16·57
219·00	18·26	17·16	16·72
221·00	18·43	17·32	16·87
223·00	18·59	17·47	17·02
225·00	18·76	17·63	17·18
227·00	18·92	17·78	17·33
229·00	19·09	17·94	17·48
231·00	19·26	18·10	17·63
233·00	19·42	18·25	17·78
235·00	19·59	18·41	17·94
237·00	19·75	18·56	18·09
239·00	19·92	18·72	18·24
241·00	20·09	18·88	18·39
243·00	20·25	19·03	18·54
245·00	20·42	19·19	18·70
247·00	20·58	19·34	18·85
249·00	20·75	19·50	19·00
251·00	20·92	19·66	19·15
253·00	21·08	19·81	19·30
255·00	21·25	19·97	19·46
257·00	21·41	20·12	19·61
259·00	21·58	20·28	19·76
261·00	21·75	20·44	19·91
263·00	21·91	20·59	20·06
265·00	22·08	20·75	20·22
267·00	22·24	20·90	20·37
269·00	22·41	21·06	20·52
271·00	22·58	21·22	20·67
273·00	22·74	21·37	20·82
275·00	22·91	21·53	20·98
277·00	23·07	21·68	21·13
279·00	23·24	21·84	21·28
281·00	23·41	22·00	21·43
283·00	23·57	22·15	21·58
285·00	23·74	22·31	21·74
287·00	23·90	22·46	21·89
289·00	24·07	22·62	22·04
291·00	24·24	22·78	22·19
293·00	24·40	22·93	22·34
295·00	24·57	23·09	22·50
297·00	24·73	23·24	22·65
299·00 or more	24·82	23·32	22·72

SCHEDULE C Regulation 21

CONTAINING THE PROVISIONS OF THE SUBSTITUTED SCHEDULE 7 TO THE CONTRIBUTIONS REGULATIONS

SCHEDULE 7 Regulation 89(3)

CONTRIBUTIONS FOR MEMBERS OF THE FORCES UNDER BASIC SCHEME CALCULATED IN ACCORDANCE WITH REGULATION 89 (3) OF THESE REGULATIONS

PART I
WEEKLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
11·00	0·53	0·20	0·80
11·50	0·55	0·21	0·84
12·00	0·58	0·22	0·88
12·50	0·60	0·23	0·91
13·00	0·62	0·24	0·95
13·50	0·65	0·25	0·98
14·00	0·67	0·26	1·02
14·50	0·69	0·27	1·05
15·00	0·72	0·27	1·09
15·50	0·74	0·28	1·13
16·00	0·76	0·29	1·16
16·50	0·79	0·30	1·20
17·00	0·81	0·31	1·23
17·50	0·83	0·32	1·27
18·00	0·86	0·33	1·30
18·50	0·88	0·34	1·34
19·00	0·90	0·35	1·38
19·50	0·93	0·36	1·41
20·00	0·95	0·36	1·45
20·50	0·98	0·37	1·48
21·00	1·00	0·38	1·52
21·50	1·02	0·39	1·56
22·00	1·05	0·40	1·59
22·50	1·07	0·41	1·63
23·00	1·09	0·42	1·66
23·50	1·12	0·43	1·70
24·00	1·14	0·44	1·73
24·50	1·16	0·45	1·77
25·00	1·19	0·45	1·81
25·50	1·21	0·46	1·84
26·00	1·23	0·47	1·88
26·50	1·26	0·48	1·91
27·00	1·28	0·49	1·95
27·50	1·30	0·50	1·98

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
28·00	1·33	0·51	2·02
28·50	1·35	0·52	2·06
29·00	1·37	0·53	2·09
29·50	1·40	0·54	2·13
30·00	1·42	0·54	2·16
30·50	1·45	0·55	2·20
31·00	1·47	0·56	2·23
31·50	1.49	0·57	2·27
32·00	1·52	0·58	2·31
32·50	1·54	0·59	2·34
33·00	1·56	0·60	2·38
33·50	1·59	0·61	2·41
34·00	1·61	0·62	2·45
34·50	1·63	0·63	2·48
35·00	1·66	0·63	2·52
35·50	1·68	0·64	2·56
36·00	1·70	0·65	2·59
36·50	1·73	0·66	2·63
37·00	1·75	0·67	2·66
37·50	1·77	0·68	2·70
38·00	1·80	0·69	2·73
38·50	1·82	0·70	2·77
39·00	1.84	0·71	2·81
39·50	1·87	0·72	2·84
40·00	1·89	0·72	2·88
40·50	1·92	0·73	2·91
41·00	1·94	0·74	2·95
41·50	1·96	0·75	2·99
42·00	1·99	0·76	3·02
42·50	2·01	0·77	3·06
43·00	2·03	0·78	3·09
43·50	2·06	0·79	3·13
44·00	2·08	0·80	3·16
44·50	2·10	0·81	3·20
45·00	2·13	0·81	3·24
45·50	2·15	0·82	3·27
46·00	2·17	0·83	3·31
46·50	2·20	0·84	3·34
47·00	2·22	0·85	3·38
47·50	2.24	0·86	3·41
48·00	2·27	0·87	3·45
48·50	2·29	0·88	3·49
49·00	2·31	0·89	3·52

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
49·50	2·34	0·90	3·56
50·00	2·36	0·90	3·59
50·50	2·39	0·91	3·63
51·00	2·41	0·92	3·66
51·50	2·43	0·93	3·70
52·00	2·46	0·94	3·74
52·50	2·48	0·95	3·77
53·00	2·50	0·96	3·81
53·50	2·53	0·97	3·84
54·00	2·55	0·98	3·88
54·50	2·57	0·99	3·91
55·00	2·60	0·99	3·95
55·50	2·62	1·00	3·99
56·00	2·64	1·01	4·02
56·50	2·67	1·02	4·06
57·00	2·69	1·03	4·09
57·50	2·71	1·04	4·13
58·00	2·74	1·05	4·16
58·50	2·76	1·06	4·20
59·00	2·78	1·07	4·24
59·50	2·81	1·08	4·27
60·00	2·83	1·08	4·31
60·50	2·86	1·09	4·34
61·00	2·88	1·10	4·38
61·50	2·90	1·11	4·42
62·00	2·93	1·12	4·45
62·50	2·95	1·13	4·49
63·00	2·97	1·14	4·52
63·50	3·00	1·15	4·56
64·00	3·02	1·16	4·59
64·50	3·04	1·17	4·63
65·00	3·07	1·17	4·67
65·50	3·09	1·18	4·70
66·00	3·11	1·19	4·74
66·50	3·14	1·20	4·77
67·00	3·16	1·21	4·81
67·50	3·18	1·22	4·84
68·00	3·21	1·23	4·88
68·50	3·23	1·24	4·92
69·00 or more	3·24	1·24	4·93

PART II
MONTHLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
47·67	2·27	0·87	3·46
49·00	2·35	0·90	3·57
51·00	2·44	0·94	3·72
53·00	2·54	0·97	3·86
55·00	2·63	1·01	4·00
57·00	2·73	1·04	4·15
59·00	2·82	1·08	4·29
61·00	2·91	1·12	4·43
63·00	3·01	1·15	4·58
65·00	3·10	1·19	4·72
67·00	3·20	1·22	4·86
69·00	3·29	1·26	5·00
71·00	3·38	1·30	5·15
73·00	3·48	1·33	5·29
75·00	3·57	1·37	5·43
77·00	3·67	1·40	5·58
79·00	3·76	1·44	5·72
81·00	3·85	1·48	5·86
83·00	3·95	1·51	6·01
85·00	4·04	1·55	6·15
87·00	4·14	1·58	6·29
89·00	4·23	1·62	6·43
91·00	4·32	1·66	6·58
93·00	4·42	1·69	6·72
95·00	4·51	1·73	6·86
97·00	4·61	1·76	7·01
99·00	4·70	1·80	7·15
101·00	4·79	1·84	7·29
103·00	4·89	1·87	7·44
105·00	4·98	1·91	7·58
107·00	5·08	1·94	7·72
109·00	5·17	1·98	7·86
111·00	5·26	2·02	8·01
113·00	5·36	2·05	8·15
115·00	5·45	2·09	8·29
117·00	5·55	2·12	8·44
119·00	5·64	2·16	8·58
121·00	5·73	2·20	8·72
123·00	5·83	2·23	8·87
125·00	5·92	2·27	9·01
127·00	6·02	2·30	9·15
129·00	6·11	2·34	9·29
131·00	6·20	2·38	9·44

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
133·00	6·30	2·41	9·58
135·00	6·39	2·45	9·72
137·00	6·49	2·48	9·87
139·00	6·58	2·52	10·01
141·00	6·67	2·56	10·15
143·00	6·77	2·59	10·30
145·00	6·86	2·63	10·44
147·00	6·96	2·66	10·58
149·00	7·05	2·70	10·72
151·00	7·14	2·74	10·87
153·00	7·24	2·77	11·01
155·00	7·33	2·81	11·15
157·00	7·43	2·84	11·30
159·00	7·52	2·88	11·44
161·00	7·61	2·92	11·58
163·00	7·71	2·95	11·73
165·00	7·80	2·99	11·87
167·00	7·90	3·02	12·01
169·00	7·99	3·06	12·15
171·00	8·08	3·10	12·30
173·00	8·18	3·13	12·44
175·00	8·27	3·17	12·58
177·00	8·37	3·20	12·73
179·00	8·46	3·24	12·87
181·00	8·55	3·28	13·01
183·00	8·65	3·31	13·16
185·00	8·74	3·35	13·30
187·00	8·84	3·38	13·44
189·00	8·93	3·42	13·58
191·00	9·02	3·46	13·73
193·00	9·12	3·49	13·87
195·00	9·21	3·53	14·01
197·00	9·31	3·56	14·16
199·00	9·40	3·60	14·30
201·00	9·49	3·64	14·44
203·00	9·59	3·67	14·59
205·00	9·68	3·71	14·73
207·00	9·78	3·74	14·87
209·00	9·87	3·78	15·01
211·00	9·96	3·82	15·16
213·00	10·06	3·85	15·30
215·00	10·15	3·89	15·44
217·00	10·25	3·92	15·59

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(i)	Primary Contributions at rate reduced in accordance with regulation 89(1)(*a*)(ii)	Secondary Contributions
£	£	£	£
219·00	10·34	3·96	15·73
221·00	10·43	4·00	15·87
223·00	10·53	4·03	16·02
225·00	10·62	4·07	16·16
227·00	10·72	4·10	16·30
229·00	10·81	4·14	16·44
231·00	10·90	4·18	16·59
233·00	11·00	4·21	16·73
235·00	11·09	4·25	16·87
237·00	11·19	4·28	17·02
239·00	11·28	4·32	17·16
241·00	11·37	4·36	17·30
243·00	11·47	4·39	17·45
245·00	11·56	4·43	17·59
247·00	11·66	4·46	17·73
249·00	11·75	4·50	17·87
251·00	11·84	4·54	18·02
253·00	11·94	4·57	18·16
255·00	12·03	4·61	18·30
257·00	12·13	4·64	18·45
259·00	12·22	4·68	18·59
261·00	12·31	4·72	18·73
263·00	12·41	4·75	18·88
265·00	12·50	4·79	19·02
267·00	12·60	4·82	19·16
269·00	12·69	4·86	19·30
271·00	12·78	4·90	19·45
273·00	12·88	4·93	19·59
275·00	12·97	4·97	19·73
277·00	13·07	5·00	19·88
279·00	13·16	5·04	20·02
281·00	13·25	5·08	20·16
283·00	13·35	5·11	20·31
285·00	13·44	5·15	20·45
287·00	13·54	5·18	20·59
289·00	13·63	5·22	20·73
291·00	13·72	5·26	20·88
293·00	13·82	5·29	21·02
295·00	13·91	5·33	21·16
297·00	14·01	5·36	21·31
299·00 or more	14·05	5·38	21·38

SCHEDULE D

Regulation 22

CONSEQUENTIAL AND MINOR AMENDMENTS TO THE CONTRIBUTIONS REGULATIONS

Item	Provision	Amendments
1	Regulation 1(2)	After the definition of "home-trade ship" there shall be inserted the following definition:— ' "income tax month" has the meaning assigned to it in Schedule 3, Regulation 2(1);'.
2		After the definition of "mariner" there shall be inserted the following definition:— ' "month" means an income tax month;'.
3		After the definition of "secondary contributor" there shall be inserted the following definition:— ' "share fisherman" has the meaning assigned to it in regulation 76;'.
4	Regulation 5	In paragraph (2), after the words "for the purpose of assessment" there shall be inserted the words "under these regulations".
5	Regulation 7	For paragraph (1) there shall be substituted the following paragraph:— "(1) Subject to the provisions of paragraphs (2) to (4) of this regulation, earnings-related contributions shall be calculated to the nearest £0·01 and any amount of £0·005 or less shall be disregarded."
6	Regulations 5(1)(*b*), 38(3), 85(1)(*b*) and (*c*) and (5)(*b*) and (*c*) and (6)(*a*) and 97(2)	Before the word "month" or, as the case may be, "months" wherever those words appear there shall be inserted the word "calendar".
7	Regulation 33(4)	For the words "entitlement of any particular basic scheme benefit" there shall be substituted the words "entitlement to any particular basic scheme benefit".
8	Regulations 36 and 104(1)	For the word "she" in each regulation, there shall be substituted the words "the Secretary of State".

Item	Provision	Amendments
9	Regulation 52(1)(*b*)	After the words "in the case of an earner who" for the word "is" there shall be substituted the word "has".
10	Regulation 55(3)	For the word "her" there shall be substituted the word "him".
11	Regulation 73(2)	After the words "foregoing paragraph" for the word "applies" there shall be substituted the word "apply".
12	Regulation 89(1)(*b*)	For "1·3" there shall be substituted "1·35".
13	Regulation 93(1)(*d*)	After the words "resident in Great Britain for a period of" there shall be inserted the words "at least".

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend respectively the Social Security (Contributions) Regulations 1973, as amended ("the Contributions Regulations") and the Social Security (Contributions) (Married Women and Widows Special Provisions) Regulations 1973, as amended ("the Married Women's Regulations") and, being made before the day appointed for the coming into operation of section 2 of the Social Security Act 1973, by virtue of section 48(2) of, and paragraph 16 of Schedule 12 to, that Act are not required to be referred to the National Insurance Advisory Committee and no such reference has been made.

The Regulations amend the Contributions Regulations by making or substituting new provisions for earnings periods (regs. 2 and 3) and for excepting married women over pensionable age and under 65, who do not satisfy the married woman's half-test etc. for retirement pension, from Class 4 liability (reg. 5). They make special provision for share fishermen and employment on the Continental Shelf (regs. 8, 9 and 12). They adapt, so far as necessary, for, and apply to, Northern Ireland the provisions of Case C of Part VIII of the Contributions Regulations (members of the forces) (regs. 11 and 15), and, consequent upon the introduction of new contributions rates by the Social Security Amendment Act 1974, they substitute new Schedules 1, 5 and 7 to those Regulations (reg. 21).

The Regulations also amend the provisions of the Married Women's Regulations regarding the conditions for being a "qualifying widow" (reg. 24) and substitute new provisions limiting any Class 1 liability of newly widowed women to liability at the reduced rate of contribution unless they elect to pay at the standard rate and excepting them from any Class 2 liability unless they elect to be so liable (regs. 24 and 25).

Of the other provisions in these Regulations, regulation 1 is formal; regulations 4 to 7, 10 to 14, 16 to 20 and 23 are a miscellany of small textual amendments of substance to the Contributions Regulations and the Married Women's Regulations and the remainder (reg. 22) are of a consequential or minor nature.

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